

TAX

TERRITORIAL PLANNING OFFICE
Iolani Palace
Honolulu 13, Hawaii

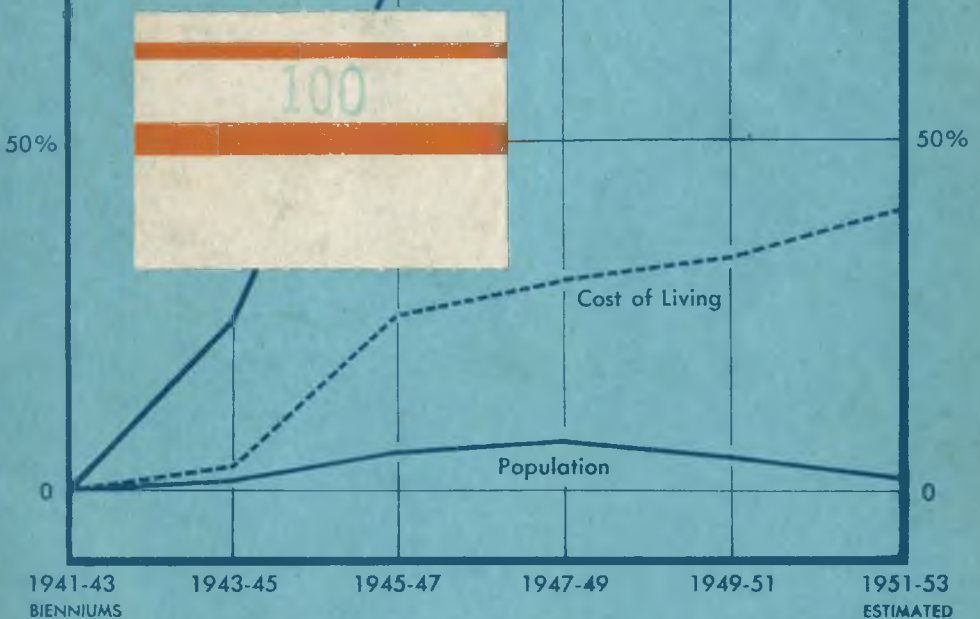
1953

GOVERNMENT IN HAWAII

A HANDBOOK OF FINANCIAL STATISTICS 1953

THIRD EDITION

LIBRARY
STATE OF HAWAII
DEPARTMENT OF PLANNING AND
ECONOMIC DEVELOPMENT
Territorial
General Fund
Expenditures
126 Queen Street
Honolulu 13, Hawaii



TAX STUDY COMMITTEE

Chamber of Commerce of Honolulu
HONOLULU, HAWAII
1953

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FOREWORD

Government in Hawaii: 1953, is the third in a series initiated by the Tax Study Committee in 1949. Now, as then, its purpose is to make available in convenient form some of the more important current and historical statistics pertaining to the fiscal operation of our government. This edition also includes a section on public officials.

It is the opinion of the Tax Study Committee that democracy is possible only with an informed public. The citizen should know what taxes he is paying; how much of his income governments are taking; how his tax burden compares with that of persons living in other areas, and the ability of the people to pay these taxes. He should know where and how his tax dollars are spent, and the proportionate part of these dollars spent on each governmental service.

Acknowledgment is gratefully made to the Director of the Budget, the Auditor, the Tax Commissioner, the Treasurer, and other officials of the Territorial and County governments for their generous assistance in the compilation of this information.

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Chairman

January 1953

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27th SESSION

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HEEN, WILLIAM H. (D)—3rd District, Oahu
HILL, WILLIAM H. (R)—1st District, Hawaii
ITAGAKI, JOE (R)—3rd District, Oahu
LEE, HERBERT K. H. (D)—3rd District, Oahu
MIYAKE, NOBORU (R)—4th District, Kauai
NOBRIGA, WILLIAM J. (D)—1st District, Hawaii
OKINO, TOM T. (D)—1st District, Hawaii
ROBINSON, MARY K. (R)—3rd District, Oahu
TSUKIYAMA, WILFRED C. (R)—3rd District, Oahu

HOUSE OF REPRESENTATIVES

DUPONTE, DEE (D)—3rd District, Maui, Molakai, Lanai
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FONG, HIRAM L. (R)—5th District, Oahu
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SAKAKIHARA, THOMAS T. (R)—1st District, East Hawaii
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SHIMAMURA, CLARENCE Y. (R)—5th District, Oahu
STARR, W. RUSSELL (R)—4th District, Oahu
ST. SURE, RICHARD P. (R)—3rd District, Maui, Molokai, Lanai
TOGUCHI, THOMAS T. (R)—2nd District, West Hawaii
TOKUNAGA, BARNEY H. (R)—3rd District, Maui, Molokai, Lanai
YAMA, TOSHIHARU (D)—6th District, Kauai
YAMAUCHI, JOE T. (R)—1st District, East Hawaii

SENATE



KAZUHISA ABE, Democrat
SENATOR, 1ST DISTRICT, HAWAII.

Born: January 18, 1914, Pepeekeo; education: Hilo High, University of Hawaii, Michigan Law School; married, two children; attorney; District Magistrate, Kohala, four years; member, Hawaii Island Board of Supervisors, 1946-1952; elected, Senate, 1952; Holdover, 1955.

TOSHIO ANSAI, Republican
SENATOR, 2ND DISTRICT, MAUI.

Born: January 5, 1908, Wailuku; education: Wailuku Elementary; St. Anthony School; University of Hawaii Extension, College of Agriculture; married, two children; Manager, Waihee Dairy & Farm, Wailuku Sugar Company; witness, Statehood Hearings, Washington, D. C., 1950; member, four terms, Maui County Board of Supervisors; member, Senate, 1949-1953; Holdover, 1955.



WENDELL F. CROCKETT, Republican
SENATOR, 2ND DISTRICT, MAUI.

Born: October 15, 1891, Montgomery, Alabama; education: University of Michigan; married, three children; attorney; Deputy Maui County Attorney, 29 years; member, Senate, 1951-1953.

BENJAMIN F. DILLINGHAM II, Republican
SENATOR, 3RD DISTRICT, OAHU.

Born: October 14, 1916, Honolulu; education: Punahou; LaRosey, Gstaad, Switzerland; St. Paul's School, Concord, Mass.; Fountain Valley School, Colorado; Harvard University; married, three children; Vice-President and General Manager, Oahu Railway & Land Company; member, Board of Supervisors, 1946-1948; member, Senate, 1949-1953; Holdover, 1955.



JOHN G. DUARTE, Democrat
SENATOR, 2ND DISTRICT, MAUI.

Born: July 10, 1896, Sprecklesville; education: St. Anthony School; married, one daughter; Owner, Haleakala Hotel; Shop Superintendent, Maui Publishing Co., Ltd.; member, Senate, 1949-1953; Holdover, 1955.

JOHN BRAGA FERNANDES, Democrat
SENATOR, 4TH DISTRICT, KAUAI.

Born: May 15, 1892, Kapaia; married, four sons; President, Puhi Co., Ltd.; member, Board of Supervisors, 1933-1934; member, House, 1937; member, Senate, since 1939.



WILLIAM H. HEEN, Democrat
SENATOR, 3RD DISTRICT, OAHU.

Born: March 11, 1883, Olowalu, Maui; education: Iolani, Oahu College, University of California; married, six children; attorney; Deputy Attorney, Hawaii County, 1910-1915; Deputy Attorney General, 1915-1917; Judge, First Circuit Court, 1917-1919; City and County Attorney, Honolulu, 1919-1925; witness, Statehood Hearings, Washington, D. C., 1947, 1950; Delegate, Hawaii State Constitutional Convention of 1950; member, Senate, since 1927.

WILLIAM HARDY HILL, Republican
SENATOR, 1ST DISTRICT, HAWAII.

Born: June 15, 1890, Asheville, North Carolina; education: public schools, Moscow, Idaho; married, two children; Treasurer-Manager, Realty Investment Co., Ltd.; President-General Manager, Flowers of Hawaii, Ltd.; Hilo Motors, Ltd.; Wailoa Motors, Ltd.; President, Standard Drug Co., Ltd., and Hilo Electric Light Co., Ltd.; member, House, 1929; Senate, 1933-1935, and since 1939.



JOE ITAGAKI, Republican
SENATOR, 3RD DISTRICT, OAHU.

Born: October 10, 1906, Aiea, Oahu; education: public schools of Hawaii; married, two children; Owner, Kewalo Inn; witness, Statehood Hearings, Washington, D. C., 1950; member, House, 1947, 1949; member, Holdover Committee, 1949-1950; Senate, 1953; Holdover, 1955.

HERBERT K. H. LEE, Democrat
SENATOR, 3RD DISTRICT, OAHU.

Education: Universities: Hawaii, Michigan Law, & Yenching, Peking; married, two children; attorney; Assistant Public Prosecutor, City & County of Honolulu, 1940-1941; Deputy Attorney General, 1941-1942; witness, Statehood Hearings, Washington, D. C., 1947, 1950; Delegate, Hawaii State Constitutional Convention of 1950; member, House, 1945-1947; Senate, 1949-1953; Holdover, 1955.



SENATE



NOBORU MIYAKE, Republican
SENATOR, 4TH DISTRICT, KAUAI.

Born: April 19, 1896, Waimea; education: Kauai Elementary, correspondence school; married, three children; President and Manager, Waimea Electric Co., Ltd., and Waimea Garage, Ltd.; witness, Statehood Hearings, Washington, D. C., 1950; member, Board of Supervisors, ten years; member, House, 1949-1951; Senate, 1953; Holdover, 1955.

WILLIAM J. NOBRIGA, Democrat
SENATOR, 1ST DISTRICT, HAWAII.

Born: June 15, 1905, Honokaa; education: Paavilo Grammar, Hilo High School, University of Hawaii; married, two children; rancher; witness, Statehood Hearings, Washington, D. C., 1950; member, House, 1943, 1945; member, Holdover Committee, 1949; Senate, 1949-1953; Holdover, 1955.



TOM T. OKINO, Democrat
SENATOR, 1ST DISTRICT, HAWAII.

Born: May 7, 1906, Hilo; education: Oberlin College, Harvard University Law School; married, three children; attorney; District Magistrate, Puna, 1934-1938; Deputy County Attorney, 1939-1945; County Attorney, 1945-1949; witness, Statehood Hearings, Washington, D. C., 1950; Delegate, Hawaii State Constitutional Convention of 1950; member, Senate, 1951-1953.

MARY K. ROBINSON, Republican
SENATOR, 3RD DISTRICT, OAHU.

Born: Honolulu; education: Wailuku Elementary and High School, St. Andrew's Priory; married; Owner-Manager, Hawaiian Tour and Travel Service; government service, 31 years; member, Senate, since 1951.



WILFRED C. TSUKIYAMA, Republican
SENATOR, 3RD DISTRICT, OAHU.

Education: Kaahumanu; McKinley High School; Coe College, Iowa; University of Chicago; married, five children; attorney; Deputy City and County Attorney, 1929-1932; City and County Attorney, 1933-1940; witness, Statehood Hearings, Washington, D. C., 1950; member, Senate, since 1947; President of Senate, 1949-1953.

HOUSE OF REPRESENTATIVES

DEE DUPONTE, Democrat

REPRESENTATIVE, 3RD DISTRICT, MAUI, MOLOKAI, LANAI.

Born: Kentucky; education: high school; music conservatory, 3 years; housewife; Supervisor, Maui Pineapple Co., 15 years; Democratic National Committeewoman; member, House, since 1951.



WEBLEY EDWARDS, Republican

REPRESENTATIVE, 4TH DISTRICT, OAHU.

Born: November 11, 1902, Corvallis, Oregon; education: Oregon State College; married; Radio Executive; Originator & Producer, Hawaii Calls; elected, House, 1952.

C. VINCENT ESPOSITO, Democrat

REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: October 12, 1914; education: University of Hawaii, Harvard Law School; married; attorney; Deputy City & County Attorney, 1948; Chief Public Prosecutor, War Crimes Commission, Tokyo, 1946-1947; Attorney and Legal Advisor, SCAP, Anti Trust Division, Japan, 1947-1948; member, House, since 1951.



WILLIAM E. FERNANDES, Democrat

REPRESENTATIVE, 6TH DISTRICT, KAUAI.

Born: March 9, 1923, Waipouli; education: Lihue Grammar, St. Louis College, California Polytechnic; married, four children; elected, House, 1952.

HIRAM L. FONG, Republican

REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: October 1, 1906, Honolulu; education: Kalihiwaena, McKinley High, University of Hawaii, Harvard Law School; married, four children; attorney, member law firm, Fong, Miho, Choy and Chuck; witness, Statehood Hearings, Washington, D. C., 1950; Delegate and Vice-President, Hawaii State Constitutional Convention of 1950; member, House, 1939, 1941, and since 1945; Vice-speaker, 1945, 1947; Speaker, 1949, 1951.



HOUSE OF REPRESENTATIVES



YASUTAKA FUKUSHIMA, Republican
REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: June 3, 1916, Honolulu; education: Leilehua Elementary and High Schools, University of Hawaii, Harvard Law; married, three children; attorney; Delegate, Hawaii State Constitutional Convention of 1950; member, House, since 1951.

JOSEPH R. GARCIA, JR., Republican
REPRESENTATIVE, 1ST DISTRICT, EAST HAWAII.

Born: June 26, 1915, Keahua, Maui; education: Puukolii Grammar, Lahainaluna Technical, University of California College of Agriculture; married, two sons; Industrial Relations Superintendent, Hakalau Plantation; Delegate, Statehood Hearings, Washington, D. C., 1950; member, House, since 1949.



MANUEL S. HENRIQUES, Democrat
REPRESENTATIVE, 6TH DISTRICT, KAUAI.

Born: March 1, 1893, Madeira, Portugal; education: Madeira public schools; College of Good Hope, Madeira; Blackstone College of Law, Chicago; married, eight children; attorney; member, House, 1945, 1947, and since 1951.

ROBERT LEIGHTON HIND, JR., Republican
REPRESENTATIVE, 2ND DISTRICT, WEST HAWAII.

Education: Hilo Standard and Intermediate Schools; Punahou; Menlo College, California; Stanford University; married, one child; Ranch Owner and Manager; member, House, since 1949.



CHARLES E. KAUHANE, Democrat
REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: June 14, 1905, Honolulu; education: St. Louis College; married, four children; Businessman; National Committeeman, 1948-1952; witness, Statehood Hearings, Washington, D. C., 1950; Delegate, Hawaii State Constitutional Convention of 1950; member, House, 1943-1949; reelected 1952; Democratic Floor Leader, 1947-1949; Chairman, Holdover Committee on UnAmerican Activities, 1949.

HOUSE OF REPRESENTATIVES

JACK P. KING, Republican
REPRESENTATIVE, 4TH DISTRICT, OAHU.

Born: April 13, 1909, Richmond, Virginia; education: McKinley High School; University of Hawaii; married, four daughters; Insurance Counselor; member, House, since 1949.



RAYMOND M. KOBAYASHI, Democrat
REPRESENTATIVE, 1ST DISTRICT, EAST HAWAII.

Born: February 17, 1909, Lower Paia; education: Maui High, Phillips Commercial School; married, five children; Owner, Auto Driving School, Automotive Parts and Supplies, Rancher; member, House, elected 1952.

ELWELL PERCY LYDGATE, Republican
REPRESENTATIVE, 3RD DISTRICT, MAUI, MOLOKAI, LANAI.

Born: September 2, 1905, Lihue; education: Kauai High School, University of Hawaii; married, one child; Assistant Treasurer, Maui Pineapple Co., Ltd.; member, House, since 1949.



WALTER F. MCGUIRE, Republican
REPRESENTATIVE, 4TH DISTRICT, OAHU.

Education: Kamehameha, Punahou, University of Wisconsin; married, one daughter; Regional Affairs Manager, United Airlines; witness, Statehood Hearings, Washington, D. C., 1950; member, House, since 1945.

STEERE G. NODA, Democrat
REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: Ewa, Oahu; education: Japanese High School, Mid-Pacific Institute; married, four children; District Court Practitioner; witness, Statehood Hearings, Washington, D. C., 1950; Delegate, Hawaii State Constitutional Convention of 1950; member, House, since 1949; member, Holdover Committee, 1949.



HOUSE OF REPRESENTATIVES



MANUEL G. PASCHOAL, Republican
REPRESENTATIVE, 3RD DISTRICT, MAUI, MOLOKAI,
LANAI.

Age: 70; education: St. Louis College; married, three children; Co-owner, Maui Amusement Company; member, House, since 1917.

HEBDEN PORTEUS, Republican
REPRESENTATIVE, 4TH DISTRICT, OAHU.

Education: Punahou, University of Hawaii, Harvard Law School; married, five children; attorney; Delegate and Secretary, Hawaii State Constitutional Convention of 1950; member, House, since 1941; Vice-speaker, 1949, 1951.



AKONI PULE, Democrat
REPRESENTATIVE, 2ND DISTRICT, WEST HAWAII.

Born: September 5, 1906, Niulii, Kohala; education: Kohala High School; married, eight children; Warehouse Issuing Clerk, Kohala Sugar Co.; witness, Statehood Hearings, Washington, D. C., 1950; member, House, 1947, 1949; member, Holdover Committee, 1949; reelected, 1952.



ESTHER K. RICHARDSON, Republican
REPRESENTATIVE, 2ND DISTRICT, WEST HAWAII.

Born: Punaluu, Oahu; education: public and private schools of Honolulu; married, two sons; Owner, Esther's Lauhala Studio; witness, Statehood Hearings, Washington, D. C., 1950; member, House, since 1943.



J. WARD RUSSELL, Republican
REPRESENTATIVE, 4TH DISTRICT, OAHU.

Born: March 19, 1917, Hilo, Hawaii; education: Punahou; Assistant to Chief Engineer, Mutual Telephone Company; member, House, since 1951.



HOUSE OF REPRESENTATIVES

THOMAS T. SAKAKIHARA, Republican
REPRESENTATIVE, 1ST DISTRICT, EAST HAWAII.

Born: July 17, 1900, Hilo; education: Hilo Grammar Schools, Hilo High; married, two children; District Court Practitioner; witness, Statehood Hearings, Washington, D. C., 1950; Delegate and Vice-President, Hawaii State Constitutional Convention of 1950; member, House, 1933-1937, 1941, and since 1947.



CLARENCE K. SEONG, Democrat
3RD DISTRICT, MAUI, MOLOKAI, LANAI.

Born: Lahaina, Maui; education: Kamehameha, University of Hawaii; married; Owner, Music Sales Company; Manager, Club El Amigo, Wailuku; member, House, since 1949.

TOSHIO SERIZAWA, Democrat
REPRESENTATIVE, 6TH DISTRICT, KAUAI.

Born: May 26, 1916, Kona, Hawaii; education: University of Hawaii; married, four children; Sales Representative, Hawaiian Airlines; member, Board of Supervisors, two terms; Delegate, Hawaii State Constitutional Convention of 1950; elected, House, 1952.



CLARENCE Y. SHIMAMURA, Republican
REPRESENTATIVE, 5TH DISTRICT, OAHU.

Born: February 19, 1907, Honolulu; education: Honolulu public schools, Universities: Hawaii, Oberlin College, Harvard Law School; married, two children; attorney; Delegate, Hawaii State Constitutional Convention of 1950; member, House, since 1951.

RICHARD P. ST. SURE, Republican
REPRESENTATIVE, 3RD DISTRICT, MAUI, MOLOKAI, LANAI.

Born: March 18, 1911, Waimea, Hawaii; education: Maui High School; University of Hawaii; Pacific University, Oregon; married, four children; Assistant Accountant, Hawaiian Commercial and Sugar Co.; Delegate, Hawaii State Constitutional Convention of 1950; member, House, since 1951.



HOUSE OF REPRESENTATIVES



W. RUSSELL STARR, Republican
REPRESENTATIVE, 4TH DISTRICT, OAHU.

Born: November 7, 1911, Ryan, Oklahoma; education: Central Grammar, McKinley High, Punahou; married, three children; Freight Traffic Manager, Castle & Cooke, Ltd.; member, House, since 1951.

THOMAS T. TOGUCHI, Republican
REPRESENTATIVE, 2ND DISTRICT, WEST HAWAII.

Born: April 3, 1921, Hakalau, Hawaii; education: Hilo High School; married; Assistant Bookkeeper, Hutchinson Sugar Co.; elected, House, 1952.



BARNEY H. TOKUNAGA, Republican
REPRESENTATIVE, 3RD DISTRICT, MAUI, MOLOKAI, LANAI.

Born: September 27, 1911, Wailuku, Maui; education: St. Anthony School; married, four children; Assistant Cashier, Bishop National Bank; elected, House, 1952.

TOSHIHARU YAMA, Democrat
REPRESENTATIVE, 6TH DISTRICT, KAUAI.

Born: February 15, 1908; education: Hanamaulu School, Kauai High, Southern Methodist, Dallas, Military Intelligence Language School, Ft. Snelling, Minn.; married, two children; District Manager, General Insurance; elected, House, 1952.



JOE T. YAMAUCHI, Republican
REPRESENTATIVE, 1ST DISTRICT, EAST HAWAII.

Born: May 24, 1919, Waiakeauka, Hilo; education: Waiakeauka School, Hilo High, University of California; married; Business & Tax Consultant, Public Accountant; Delegate, Hawaii State Constitutional Convention of 1950; member, House, since 1949.

COUNTY OFFICIALS

CITY AND COUNTY OF HONOLULU



JOHN H. WILSON (D), *Mayor*

SUPERVISORS

Dr. Sam K. Apoliona, Jr. (R)
John M. Asing (R)
Milton D. Beamer (R)
Noble K. Kauhane (D)
Mitsuyuki Kido (D)
Matsuo Takabuki (D)
Nicholas T. Teves (R)

SHERIFF

Duke P. Kahanamoku (R)

AUDITOR

Leonard K. Fong (R)

CLERK

Leon K. Sterling, Sr. (D)

TREASURER

Lawrence S. Goto (R)

COUNTY OF HAWAII



JAMES KEALOHA (R), *Chairman*

SUPERVISORS

Edwin A. DeSilva (D)
Richard Lyman, Jr. (R)
Dr. Charles Ota (R)
Robson K. Hind (R)
Sakuichi Sakai (D)
Dr. Bud Yoshida (R)

COUNTY ATTORNEY

Albert M. Felix (R)

AUDITOR

Harry K. Brown (R)

CLERK

Edwin M. Desha (R)

TREASURER

Dick Tanabe (R)

COUNTY OF MAUI



EDDIE TAM (D), *Chairman*

SUPERVISORS

John Bulgo (D)
Francis S. Kage (R)
Foster Robinson (R)
Manuel Rodrigues (D)
Robert Y. Shimada (D)
Tom Tagawa (D)

COUNTY ATTORNEY

Harold L. Duponte (D)

AUDITOR

Sam Alo, Sr. (R)

CLERK

G. N. Toshi Enomoto (R)

TREASURER

K. K. Kam (D)

COUNTY OF KAUAI



ANTHONY C. BAPTISTE, JR. (D), *Chairman*

SUPERVISORS

Matsuki Arashiro (D)
Francis M. F. Ching (R)
Matao Morita (D)
Tom Okura (D)
Raymond D. Souza (D)
George K. Watase (D)

COUNTY ATTORNEY

Toshio Kabutan (D)

AUDITOR

K. M. Ahana (R)

CLERK

James K. Burgess (R)

TREASURER

K. C. Ahana (R)

TABLE 1
TAX COLLECTIONS IN HAWAII
BY UNITS OF GOVERNMENT
FISCAL YEARS

Unit of Government	1942	1947	1950	1951	1952
FEDERAL					
Individual Income ^a	\$ 14,027,592	\$ 72,166,267	\$ 54,060,918	\$ 65,872,378	\$ 88,436,024
Corporate Income	12,851,716	23,096,662	18,215,774	23,525,016	35,614,352
Others	5,108,171	10,632,179	8,599,467	8,136,271	10,389,330
Unemployment Compensation	429,431	419,262	524,654	488,965	556,024
Sub Total	32,416,909	106,314,370	81,400,813	98,022,630	134,995,730 ^c
TERRITORY OF HAWAII					
Gross Income ^b	6,920,954	12,684,131	25,977,212	29,921,162	31,163,198
Compensation and Dividends ^c	1,239,881	8,989,980	9,040,180	9,896,584	10,701,506
Fuel	542,195	3,118,771	5,980,733	6,974,165	8,459,460
Unemployment Compensation	2,204,435	1,728,934	2,498,732	2,479,825	2,473,519
Liquor	684,498	1,424,837	1,667,716	1,911,928	1,934,480
Tobacco	361,811	483,825	945,410	1,099,240	1,119,842
Individual Income	1,377,671	924,483	1,381,138	1,483,311	1,679,105
Corporate Income	2,222,990	2,140,320	3,440,892	3,565,702	4,459,059
Public Utilities	1,180,930	1,791,992	1,949,337	2,007,909	2,144,575
Real Property ^d	9,729,625	11,589,202	10,880,995	10,704,105	11,153,841
Inheritance	160,567	881,864	289,566	211,575	299,594
Insurance	225,792	473,735	705,055	783,899	839,068
Bank Excise	49,300	86,700	125,000	149,178	175,823
Others	932,109	351,838	265,835	351,316	230,656
Sub Total	27,832,758	46,670,612	65,147,801	71,539,899	76,833,726
COUNTIES^e	2,146,441	2,693,368	4,008,683	4,349,126	4,637,182
TOTAL	\$ 62,396,108	\$155,678,350	\$150,557,297	\$173,911,655	\$216,466,638

a. Includes Employment Taxes.

b. Includes Consumption and Compensating, Taxes.

c. Includes Public Welfare Tax Collections for prior years; repealed July 1, 1943.

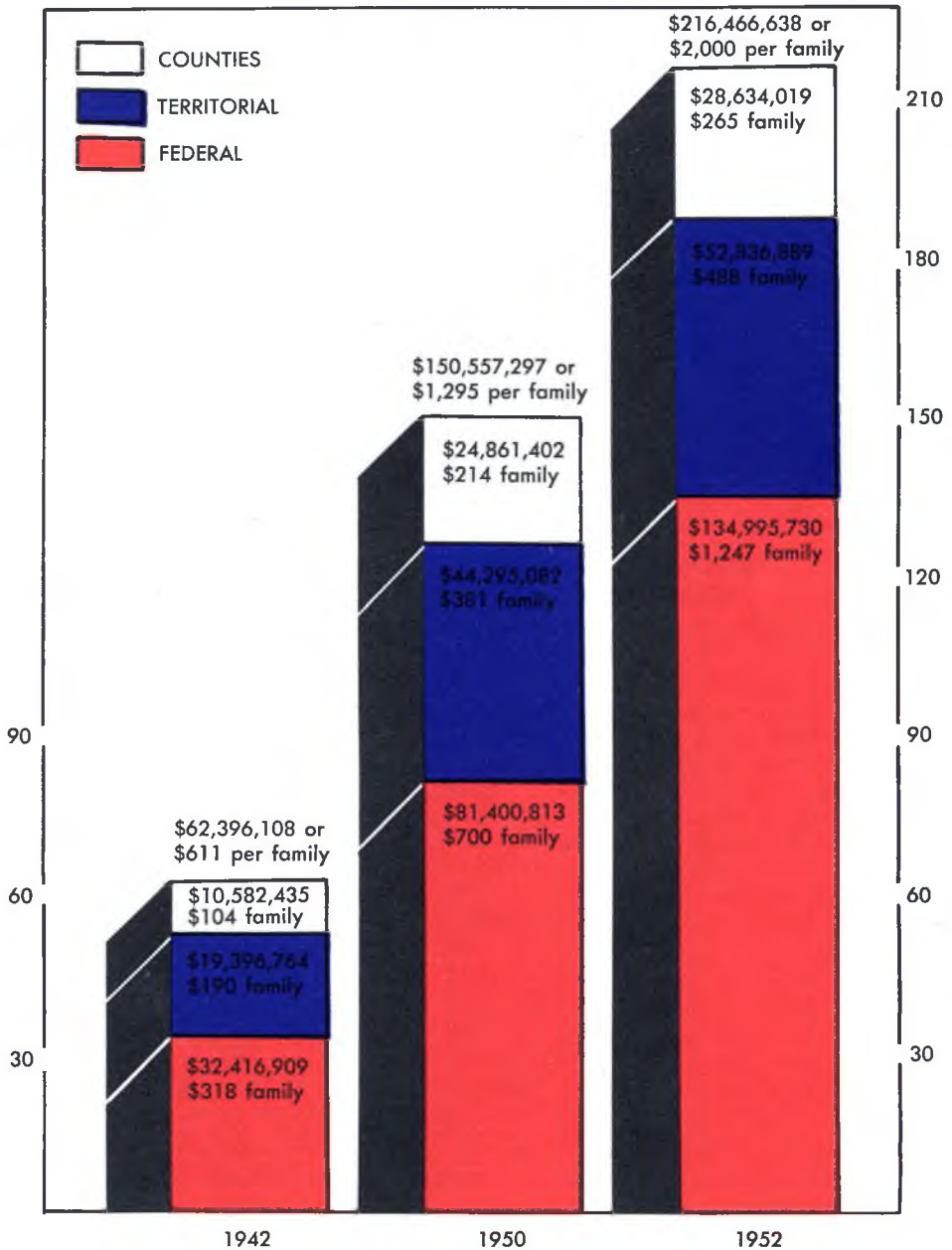
d. Includes Personal Property Tax Collections for prior years; repealed January 2, 1948.

e. Calendar years; includes special taxes, business and non-business licenses and permits.

f. Preliminary.

Source: U. S. Collector of Internal Revenue, Honolulu; Territorial Tax Commissioner; Territorial and County Auditors.

CHART 1
TAX COLLECTIONS IN HAWAII
 By Units of Government
 FISCAL YEARS



Source: See Table 1

TABLE 2
TAXES COLLECTED BY THE TERRITORIAL GOVERNMENT
FISCAL 1950 AND 1952

	1950	1952	Per Cent Change
Gross Income	\$25,977,212	\$31,163,198	20.0
Compensation and Dividends ¹	9,040,180	10,701,506	18.4
Real Property	10,874,336	11,151,370	2.5
Personal Property ²	6,659	2,471	— 62.9
Fuel	5,980,733	8,459,460	41.4
Corporate Net Income.....	3,440,892	4,459,059	29.6
Individual Net Income.....	1,381,138	1,679,105	21.6
Public Utilities	1,949,337	2,144,575	10.0
Bank Excise	125,000	175,823	40.7
Liquor	1,667,716	1,934,480	16.0
Tobacco	945,410	1,119,842	18.5
Inheritance and Estate.....	289,566	299,594	3.5
Insurance	705,055	839,068	19.0
All Others ³	265,834	230,656	— 13.2
Sub Total	\$62,649,068	\$74,360,207	18.7
Unemployment Compensation	2,498,732	2,473,519	— 1.0
Total	\$65,147,800	\$76,833,726	17.9

1. Includes Public Welfare Tax repealed July 1, 1943.

2. Repealed January 2, 1948.

3. Includes Other Business and Non-Business License Taxes.

Source: Territorial Auditor and Tax Commissioner.

TABLE 3
TERRITORIAL GROSS INCOME, CONSUMPTION
AND COMPENSATING TAX COLLECTIONS
(IN THOUSANDS)

	1941-43	1943-45	1945-47	1947-49 ^a	1949-51	Fiscal 1952
Retailing	\$ 7,853	\$10,927	\$12,759	\$23,642	\$24,676	\$13,263
Sugar Processing	1,633	1,797	1,765	4,075	4,750	2,726
Producing	49	93	88	1,023	1,198	779
Wholesaling	740	1,059	1,215	4,483	4,430	2,481
Manufacturing	121	111	103	1,565	1,976	1,175
Printing and Publishing.....	137	144	226	414	406	205
Canning	1,356	1,283	1,401	3,547	4,167	1,850
Services: Bus. and Prof.....	990	1,390	1,854	3,522	3,449	1,990
Contracting	2,909	1,358	1,478	3,285	3,458	2,481
Amusements	252	438	433	656	653	343
Interest	92	65	65	154	230	151
Commissions	301	417	498	955	1,036	589
Rentals	858	982	1,121	2,464	2,840	1,631
All Others	274	432	465	764	808	415
Sub Totals	\$17,295	\$20,496	\$23,471	\$50,548	\$54,080	\$30,080
Penalties	5	6	21	35	95	66
Licenses and Reg. Fees.....	64	71	76	80	80	40
Consumption	351	257	411	842	893	523
Compensating				478	750	454
Total	\$17,715	\$20,830	\$23,983	\$51,983	\$55,898	\$31,163

Detail may not add to totals because of rounding.

a. Rates changed July 1, 1947.

Source: Territorial Tax Commissioner.

TABLE 4
ALLOCATION OF TERRITORIAL AND COUNTY TAXES
BIENNIUM 1949-51 AND FISCAL 1952

Biennium 1949-51

Territorial Collections	Allocated to					Total
	Territory	Honolulu	Hawaii	Maui	Kauai	
Gross Income	\$ 37,337,147	\$ 10,208,675	\$ 3,712,246	\$ 2,784,184	\$ 1,856,122	\$ 55,898,374
Bank Excise	274,178	.....	.....	.....	.....	274,178
Pub. Util.	3,957,246	.....	.....	.....	.....	3,957,246
Fuel	9,889,826	2,422,415	.....	392,463	250,194	12,954,898
Liquor	3,579,644	.....	.....	.....	.....	3,579,644
Tobacco	2,044,650	.....	.....	.....	.....	2,044,650
Insurance	1,488,954	.....	.....	.....	.....	1,488,954
Corp. Income	7,006,594	.....	.....	.....	.....	7,006,594
Ind. Income	2,864,449	.....	.....	.....	.....	2,864,449
Comp. and Div. ^a ..	18,936,764	.....	.....	.....	.....	18,936,764
Inheritance	501,141	.....	.....	.....	.....	501,141
Real Property ^b ..	.....	16,100,151	2,442,694	1,836,541	1,205,715	21,585,101
All Others	617,150	.....	.....	.....	.....	617,150
Sub Total	88,497,743	28,731,241	6,154,940	5,013,188	3,312,031	131,709,143
County Collections^c						
Liquor Fees ^d ....	.....	581,217	129,589	85,997	52,887	849,690
Util. Franchise ..	.....	659,942	80,139	24,299	15,637	780,017
All Others .....	.....	4,643,038	937,003	702,698	529,106	6,811,845
Sub Total .....	.....	5,884,197	1,146,731	812,994	597,630	8,441,552
TOTAL	\$ 88,497,743	\$ 34,615,438	\$ 7,301,671	\$ 5,826,182	\$ 3,909,661	\$ 140,150,695

Fiscal 1952

Territorial Collections

Gross Income	\$ 20,679,293	\$ 5,766,148	\$ 2,096,781	\$ 1,572,586	\$ 1,048,390	\$ 31,163,198
Bank Excise	175,823	.....	.....	.....	.....	175,823
Pub. Util.	2,144,575	.....	.....	.....	.....	2,144,575
Fuel	6,100,369	1,742,885	118,156 ^e	307,302	190,748	8,459,460
Liquor	1,934,480	.....	.....	.....	.....	1,934,480
Tobacco	1,119,842	.....	.....	.....	.....	1,119,842
Insurance	839,068	.....	.....	.....	.....	839,068
Corp. Income	4,459,059	.....	.....	.....	.....	4,459,059
Ind. Income	1,679,105	.....	.....	.....	.....	1,679,105
Comp. and Div. ^a ..	10,701,506	.....	.....	.....	.....	10,701,506
Inheritance	299,594	.....	.....	.....	.....	299,594
Real Property ^b ..	.....	8,320,520	1,237,012	992,011	604,298	11,153,841
All Others	230,656	.....	.....	.....	.....	230,656
Sub Total	50,363,370	15,829,553	3,451,949	2,871,899	1,843,436	74,360,207
County Collections^c						
Liquor Fees ^d ....	.....	299,300	68,022	47,726	27,885	442,933
Util. Franchise ..	.....	324,510	46,453	16,020	9,866	396,849
All Others .....	.....	2,592,501	503,259	417,532	284,108	3,797,400
Sub Total .....	.....	3,216,311	617,734	481,278	321,859	4,637,182
TOTAL	\$ 50,363,370	\$ 19,045,804	\$ 4,069,683	\$ 3,353,177	\$ 2,165,295	\$ 78,997,389

a. Includes Public Welfare Tax collections for prior years; repealed July 1, 1943.

b. Includes Personal Property Tax collections for prior years; repealed January 2, 1948.

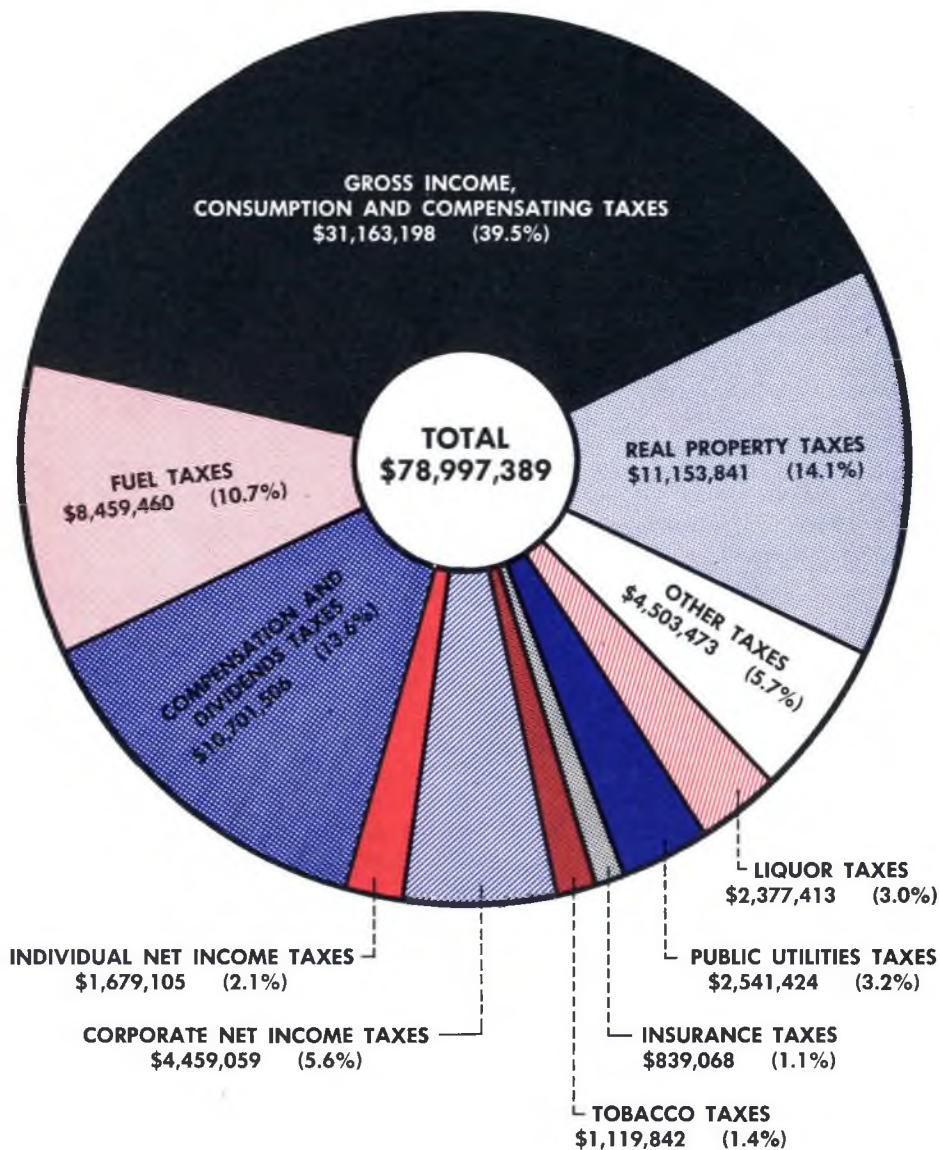
c. Prior Calendar Year Collections.

d. Liquor licenses collected by Territorial Liquor Commission. County revenues represent amount collected in each county.

e. Hawaii County Extra Fuel Tax retained by Territory for County highways; \$504,821 retained during 1949-51, and \$380,892 during fiscal 1952.

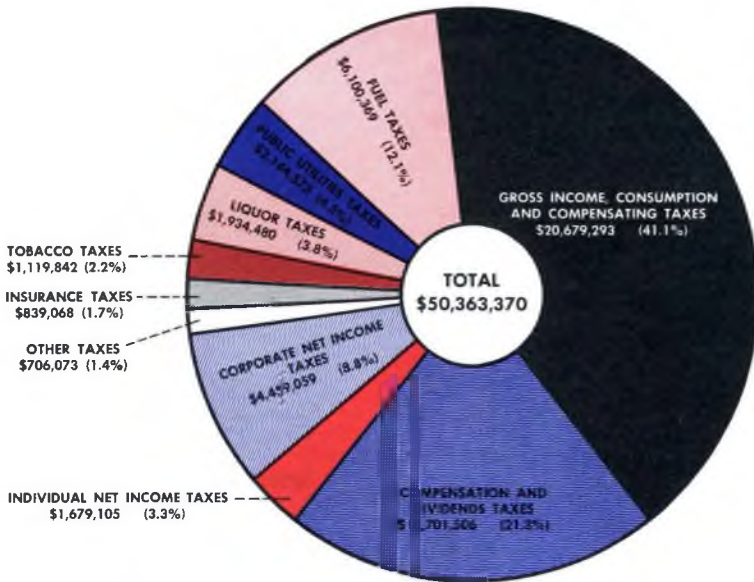
Source: Territorial Tax Commissioner; Territorial and County Auditors.

CHART 2
SOURCES OF TERRITORIAL AND COUNTY TAXES
 FISCAL 1952



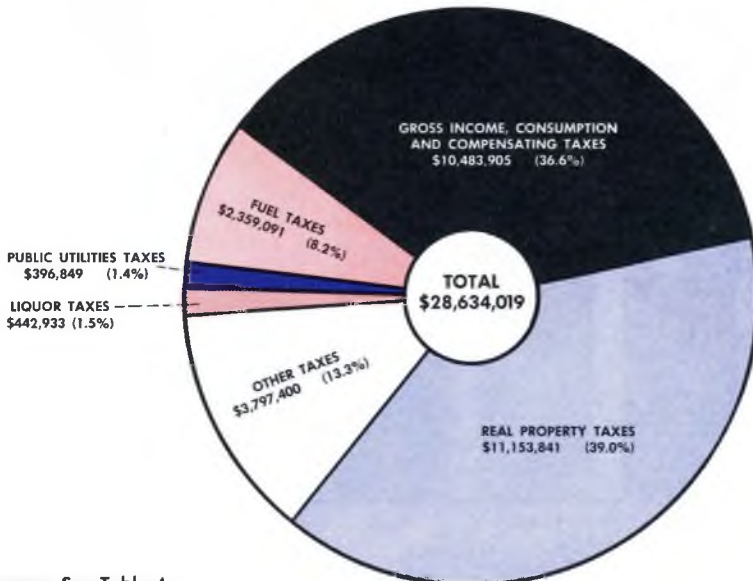
Source: See Table 4

CHART 3
SOURCES OF TERRITORIAL TAXES
FISCAL 1952



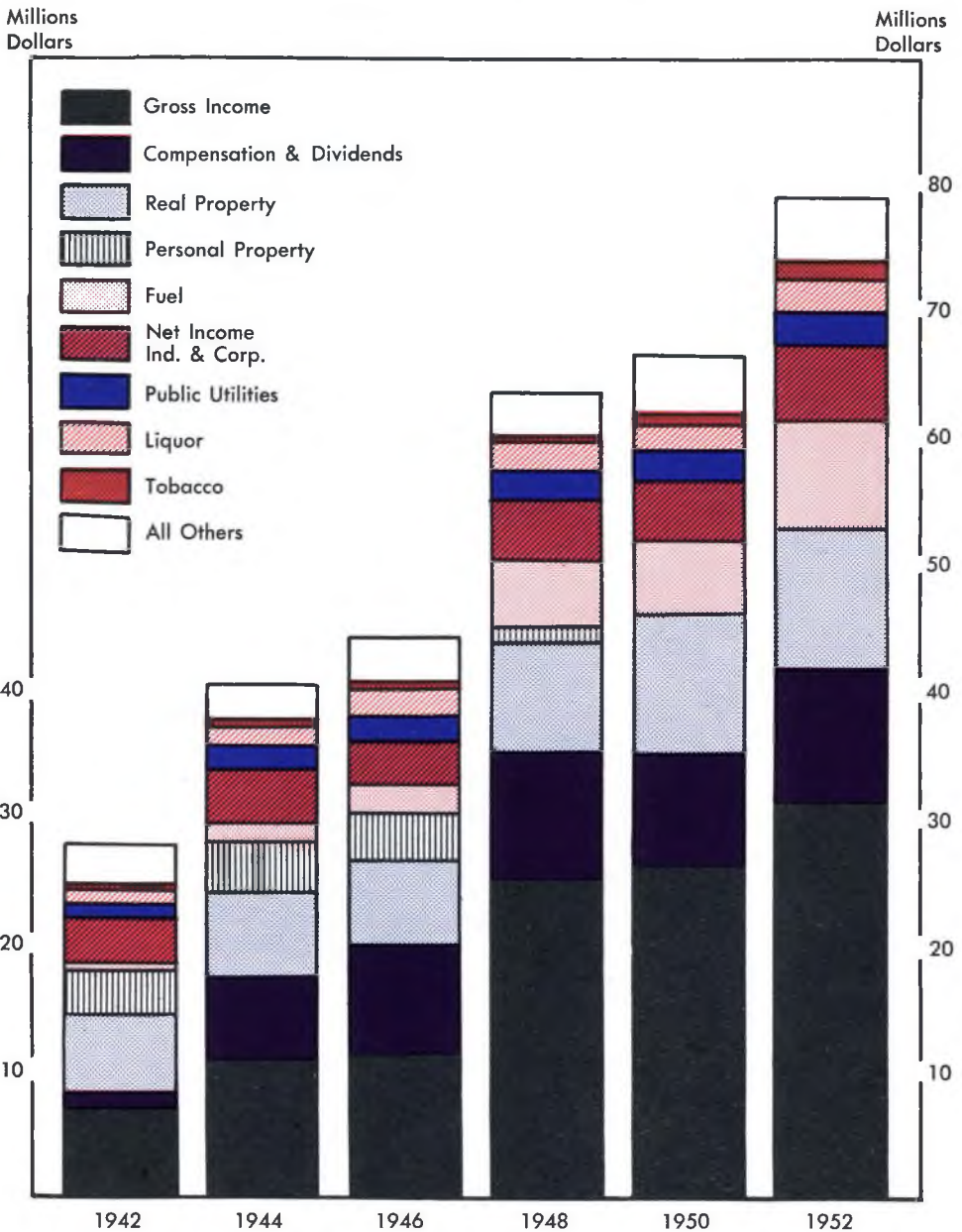
Source: See Table 4

CHART 4
SOURCES OF COUNTY TAXES
FISCAL 1952



Source: See Table 4

CHART 5
TAX COLLECTIONS
Territory of Hawaii and Counties¹
SELECTED YEARS 1942-1952



1953 ed.

TABLE 5
BUDGET ESTIMATES AND REVENUE RECEIPTS
TERRITORIAL GENERAL FUND

	Estimates	Actual Revenues	Under Estimates
1951-53			
Net Income	\$ 9,000,000	\$11,825,000	\$ 2,825,000
Compensation and Dividends.....	19,000,000	21,900,000	2,900,000
General Excise	34,428,000	41,064,750	6,636,750
Other Taxes	11,770,962	12,918,020	1,147,058
Other Revenue	4,271,628	7,746,627	3,474,999
Total	\$78,470,590	\$95,454,397 ^a	\$16,983,807
1949-51			
Net Income	\$ 9,670,000	\$ 9,871,044	\$ 204,044
Compensation and Dividends.....	14,848,500	18,926,002	4,077,502
General Excise	32,107,500	37,257,386	5,149,886
Other Taxes	9,754,560	11,936,337	2,181,777
Other Revenue	2,962,044	6,759,236	3,797,192
Total	\$69,342,604	\$84,750,005	\$15,407,401
1947-49			
Net Income	\$ 5,500,000	\$10,092,163	\$ 4,592,163
Compensation and Dividends.....	9,450,000	14,048,224	4,598,224
General Excise	20,075,000	35,287,457	15,212,457
Other Taxes	9,533,495	10,886,612	1,353,117
Other Revenues	2,923,422	3,697,180	773,758
Total	\$47,481,917	\$74,011,636	\$26,529,719
1945-47			
Net Income	\$ 5,900,000	\$ 6,384,859	\$ 484,859
Compensation and Dividends.....	8,625,000	13,143,454	4,518,454
General Excise	15,060,000	23,976,909	8,916,909
Other Taxes	7,781,175	11,058,542	3,277,367
Other Revenue	5,145,667	2,778,512	— 2,367,155
Total	\$42,511,842	\$57,342,276	\$14,830,434
1943-45			
Net Income	\$ 5,400,000	\$ 7,822,284	\$ 2,422,284
Compensation and Dividends ^b			
General Excise	14,455,000	20,811,479	6,356,479
Other Taxes	9,159,000	9,803,716	644,716
Other Revenue	5,776,761	6,504,529	727,768
Total	\$34,790,761	\$44,942,008	\$10,151,247

a. Estimated on basis of revenues collected for 15 months.

b. Enacted July 1, 1943 to replace Public Welfare Tax (previously a Special Fund revenue). 1943-45 collection of \$10,892,589 excluded from comparison.

Source: Bureau of the Budget.

TABLE 6
TRENDS IN TERRITORIAL AND COUNTY RECEIPTS: ALL FUNDS
(IN THOUSANDS)

	1943	1945	1947	1949	1951	1952	Increase over 1943
Territory ^a	\$ 36,313	\$ 52,390	\$ 58,063	\$ 82,218	\$ 96,396	\$ 87,344	140.5%
Honolulu	8,282	11,028	11,618	17,051	21,134	22,521	171.9
Maui	2,413	2,348	3,667	5,401	5,846	6,388	164.7
Hawaii	2,175	3,753	4,773	6,901	8,805	8,449	288.5
Kauai	1,187	1,513	1,990	2,995	3,269	2,784	134.5
Totals	\$ 50,370	\$ 71,032	\$ 80,111	\$114,526	\$135,450	\$127,486	153.1

% Increase

over 1943

41.0

59.0

127.4

168.9

153.1

a. Includes administrative costs of County Employees' Retirement System.

Source: Territorial and County Auditors; City and County Controller.

TABLE 7
TERRITORIAL REVENUE RECEIPTS
ALL FUNDS
BIENNIUM 1949-1951; FISCAL 1952

	General	Special	Revolving	Sinking & Loan	Total
Biennium 1949-51					
Comp. and Dividends Tax ^a	\$ 18,936,763				\$ 18,936,763
Net Income Taxes.....	9,871,044				9,871,044
Gen. Excise Tax and Lic.....	37,337,147				37,337,147
Motor Fuel Taxes.....		\$ 9,889,826			9,889,826
Other Bus. Taxes and Lic. ^b	11,388,833	65,545	\$ 25,179		11,479,557
Non-Bus. Lic. and Permits.....	406,756	75,510			482,266
Inheritance and Estate Taxes.....	501,142				501,142
Unempl. Comp. Tax.....		4,971,982			4,971,982
Fines, Forfeits, Escheats.....	106,009	6,681			112,690
Grants and Donations.....	6,356,726	20,220,825	658		26,578,209
Repay. Adv.—Other Civ. Div.....	900,000	1,150,000			2,050,000
Loan Fund Payments—Counties..	553,288				553,288
Co. Pro-rata—Retire. Sys. Adm....	117,702				117,702
Rentals—Invest. Prop.	1,822,663	4,117	604,565		2,431,345
Earnings—Gen'l Depts.	1,068,444	3,600,483	1,210,445		5,879,372
Earnings—Pub. Serv. Ent.....	178,064	3,847,435			4,025,500
Borrowings	196,968	6,657		\$ 30,650,000	30,853,625
Repay. Adv. Housing Auth.....	880,892				880,892
Sales of Investments.....	800,000	5,233,000	380,000	788,000	7,201,000
Sales of Real Property.....		822,746	10,561		833,307
Miscellaneous	465,692	1,602,224	765,065		2,832,981
Interest	703,671	970,024	64,834	9,391	1,747,920
Total	\$ 92,591,803	\$ 52,467,056	\$ 3,061,307	\$ 31,447,391	\$179,567,557
Fiscal 1952					
Comp. and Dividends Tax ^a	\$ 10,701,507				\$ 10,701,507
Net Income Taxes.....	6,138,163				6,138,163
Gen. Excise Tax and Lic.....	20,679,293				20,679,293
Motor Fuel Taxes.....		\$ 6,100,369			6,100,369
Other Bus. Taxes and Lic. ^b	6,243,453	27,946	\$ 7,157		6,278,556
Non-Bus. Lic. and Permits.....	137,948	27,940			165,888
Inheritance and Estate Taxes.....	299,594				299,594
Unempl. Comp. Tax.....		2,469,477			2,469,477
Fines, Forfeits, Escheats.....	62,167		15		62,182
Grants and Donations.....	2,998,666	8,901,693			11,900,359
Repay. Adv.—Other Civil Div.....	350,212	800,000			1,150,212
Loan Fund Payments—Counties	270,083				270,083
Co. Pro-rata—Retire. Sys. Adm....	62,757	711			63,468
Rentals—Invest. Prop.	1,094,008	71,915	341,194		1,507,117
Earnings—Gen'l Depts.	570,574	2,227,821	127,518		2,925,913
Earnings—Pub. Serv. Ent.....		1,924,092			1,924,092
Borrowings	99,026	65,000		\$ 11,000,000	11,164,026
Repay. Adv. Hwn. Housing Auth.		509,000	321,225		830,225
Sales of Investments.....		450,000			450,000
Sales of Real Property.....		316,648	46,930		363,578
Miscellaneous	191,436	756,726	7,376		955,538
Interest	369,989	529,307	45,362		944,658
Total	\$ 50,268,875	\$ 25,178,645	\$ 896,776	\$ 11,000,000	\$ 87,344,296

Details may not add to totals due to rounding.

a. Includes Welfare Taxes (repealed July 1, 1943).

b. Includes Tobacco, Liquor, Bank Excise, Public Utilities and Insurance taxes and miscellaneous other license taxes and permits.

Source: Territorial Auditor.

TABLE 8
PER CAPITA FEDERAL GRANTS TO STATES AND TERRITORIES: 1951

\$20 and over		\$16-\$20		\$12-\$16		Under \$12	
P. R.	\$66.51	N. D.	\$19.98	Ky.	\$15.86	Ohio	\$10.99
Wyo.	48.99	Mo.	19.80	Tenn.	15.71	Conn.	10.84
Nev.	47.32	Calif.	19.16	Minn.	15.35	Ill.	10.61
Okla.	30.93	Mass.	19.13	Ala.	15.33	N. Y.	10.53
La.	30.62	Ore.	19.13	Texas	15.32	Pa.	10.17
N. M.	30.09	HAWAII	19.11	Iowa	15.25	Ind.	9.82
Mont.	29.98	Fla.	18.72	Del.	15.03	Va.	9.54
Colo.	28.44	Maine	18.08	R. I.	14.75	Md.	8.60
Alaska	27.93	Ga.	17.74	S. C.	14.53	N. J.	7.06
Ariz.	25.12	Kansas	17.49	W. Va.	13.87	D. C.	6.93
Idaho	23.54	N. H.	16.49	Mich.	12.84		
Utah	23.30	Miss.	16.29	Wis.	12.51		
Wash.	22.91	Neb.	16.09	N. C.	12.47		
S. D.	22.65	Vt.	16.07			Average	19.58
Ark.	22.60					Median	16.39

Note: Includes only direct grants to states and Territories under cooperative arrangement. Only \$8.9 million in grants shown for Hawaii, total of our Federal grants exceeds \$12 million. (See Table 9.)

Source: U. S. Secretary of the Treasury.

TABLE 9
TERRITORIAL EXPENDITURES FROM FEDERAL GRANTS¹

FISCAL YEARS












Purpose	1950	1951	1952
Public Assistance and Relief.....	\$ 2,275,821	\$ 2,910,520	\$ 2,872,408
Public Health Services.....	525,485	529,910	462,995
Hospital Construction	188,250	282,740	434,015
Highways	3,907,099	3,077,895	3,109,351
Airports	224,711	289,682	97,870
Harbors	23,900		
Education	569,780	672,342	1,071,868
National Guard	3,515,111	3,088,379	2,920,076
Employment Security Administration.....	641,313	536,768	582,455
Veterans' Readjustment Allowances.....	1,211,914	190,965	12,539
Community School Lunches.....	72,746	57,517	75,422
Agricultural Extension Service.....	182,227	187,376	183,469
Agricultural Experiment Stations.....	126,534	142,811	137,160
Agriculture and Conservation.....	18,204	13,289	63,153
Hydrography	73,766	74,128	74,056
Miscellaneous ²	176,420	225,921	153,702
Total	\$13,733,281	\$12,280,243	\$12,250,539

1. Exclusive of grants direct to counties, other non-territorial government agencies, and to individuals in the Territory. May not include all grants as some do not pass through the Treasurer's office.

2. Includes salaries of governor, secretary, judges, and members of the legislature in regular sessions; apprenticeship training; rehabilitation of blind; services to veterans; Public Works planning, and Employees' Retirement System Administration.

Source: Territorial Auditor, Board of Health, University of Hawaii, Departments of Public Welfare, Public Instruction, Aeronautics and Highways.

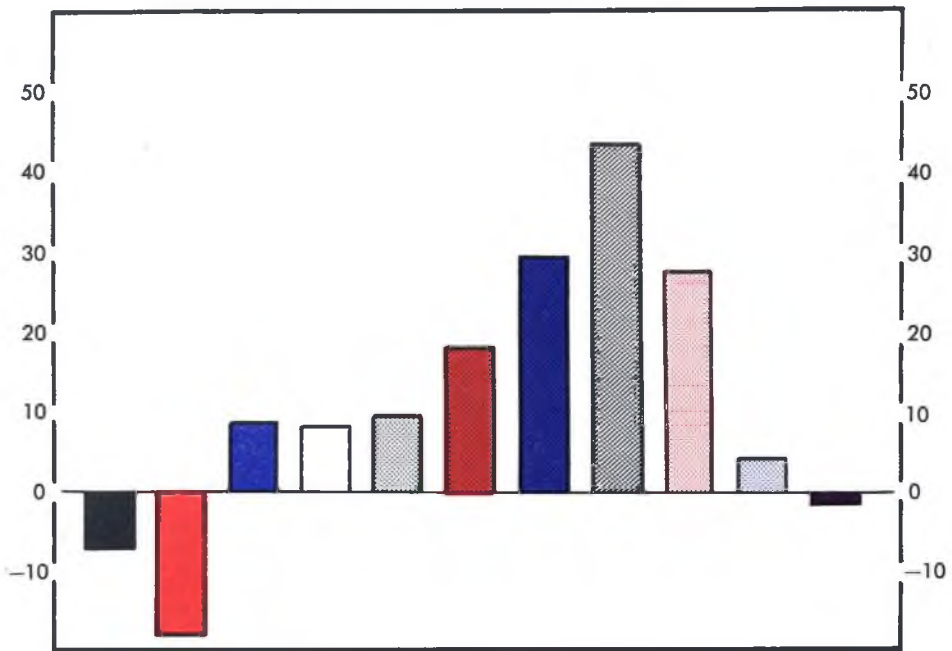
TABLE 10
TRENDS IN SELECTED ACTIVITIES
TERRITORY OF HAWAII: 1950-1952

	1950	1952	Per Cent of 1950	Legend
Population ¹	499,794	465,325	93.1	
Federal Employment in T. H.	31,406	25,772	82.1	
Total Employment in T. H.	169,623	183,835	108.4	
Tourists	46,593	50,352	108.1	
Cost of Living	126.1%	138.2%	109.6	
Salaries and Wages in the Territory	\$ 407,049,349	\$ 479,781,037	117.9	
Retailing and Services	\$ 644,823,636	\$ 833,501,474	129.3	
Total Tax Collections in the Territory	\$ 150,557,297	\$ 216,466,638	143.8	
Bank Clearances	\$1,703,347,997	\$2,174,041,241	127.6	
Raw Sugar Tonnage	955,891	995,759	104.2	
Pineapple Pack (cases)	23,852,847	23,555,271	98.8	

1. As at June, 1950 and 1952; 1950 Population based on April census.

Sources: U. S. Census of Population; Bureau of Internal Revenue; Bureau of Employment Security; Territorial Board of Health, Tax Commissioner, Department of Labor and Industrial Relations, Bank Examiner, Auditor; County Auditors; Hawaii Visitors Bureau; Pineapple Research Institute; Hawaiian Sugar Planters' Association.

CHART 6
TRENDS IN SELECTED ACTIVITIES
TERRITORY OF HAWAII: 1950-1952



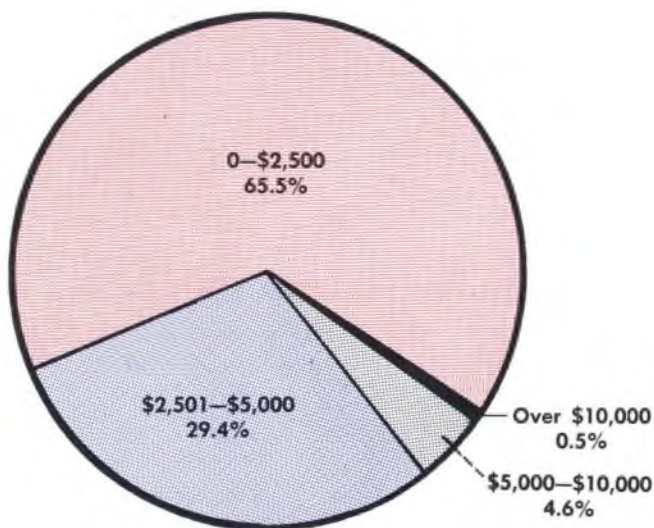
Source: See Table 10.

TABLE 11
DISTRIBUTION OF SALARIES AND WAGES
TERRITORY OF HAWAII: 1950-1951

Range of Compensation	Persons				Compensation			
	Number	% of Total	Cumulative Number	%	Amount	% of Total	Cumulative Amount	%
1950								
\$ 0- 1,000	96,770	42.35	96,770	42.35	\$ 30,021,788	7.25	\$ 30,021,788	7.25
1,001- 1,500	18,476	8.09	115,246	50.44	23,019,788	5.56	53,041,576	12.81
1,501- 2,500	44,291	19.38	159,537	69.82	89,722,183	21.67	142,763,759	34.48
2,501- 3,500	34,959	15.30	194,496	85.12	103,264,875	24.94	246,028,634	59.42
3,501- 5,000	24,846	10.88	219,342	96.00	100,579,302	24.29	346,607,936	83.71
5,001-10,000	8,138	3.56	227,480	99.56	51,883,693	12.54	398,491,629	96.25
10,001-25,000	916	.40	228,396	99.96	12,384,666	2.99	410,876,295	99.24
Over 25,000	90	.04	228,486	100.00	3,141,981	.76	414,018,276	100.00
1951								
\$ 0- 1,000	102,011	41.10	102,011	41.10	34,636,715	7.10	34,636,715	7.10
1,001- 1,500	18,864	7.60	120,875	48.70	23,604,149	4.83	58,240,864	11.93
1,501- 2,500	41,667	16.79	162,542	65.50	84,916,859	17.41	143,577,230	29.34
2,501- 3,500	40,210	16.20	202,752	81.70	119,435,779	24.49	262,593,502	53.83
3,501- 5,000	32,676	13.17	235,428	94.86	133,831,368	27.44	396,424,870	81.27
5,001-10,000	11,461	4.62	246,889	99.48	71,825,649	14.73	468,250,519	96.00
10,001-25,000	1,183	.48	248,072	99.96	15,939,247	3.27	484,189,766	99.27
Over 25,000	100	.04	248,172	100.00	3,588,909	.74	487,778,675	100.00

Source: Territorial Tax Commissioner—Net Income Tax Division.
 Compiled from Employers' reports on 2% Compensation Tax Base.

CHART 7
DISTRIBUTION OF SALARIES AND WAGES
TERRITORY OF HAWAII: 1951



Source: See Table 11.

TABLE 12
TERRITORIAL INDIVIDUAL NET INCOME TAX
1951 INCOME

Income Subject to Tax	Rate	Number Returns	Per Cent	Tax Collected	Per Cent
\$ 0- 5,000	3 %	54,977	95.4	\$ 830,294	53.8
5,001- 10,000	3½	2,049	3.6	369,075	23.9
10,001- 20,000	4	516	1.0	226,169	14.6
20,001- 40,000	4½	86	*	83,590	5.4
40,001- 70,000	5	5	*	8,747	.6
70,001-100,000	5½	none	----	none	----
Over 100,000	6	2	*	26,204	1.7
		57,635	100.0	\$1,544,079	100.0

* Less than 1%.

Source: Territorial Tax Commissioner—Net Income Tax Division.

TABLE 13
EFFECT OF 75% CREDIT ON NET INCOME TAX REVENUES
1951 INCOME

Income Subject to Tax	Rate	Number Returns	Amount Taxable	Tax Before Credit	Credit Granted	Per Cent	Net Tax
\$ 0- 5,000	3 %	54,977	\$112,883,359	\$3,392,063	\$2,561,769	87.1	\$ 830,294
5,001- 10,000	3½	2,049	20,344,564	617,129	248,054	8.4	369,075
10,001- 20,000	4	516	9,787,958	328,029	101,860	3.5	226,169
20,001- 40,000	4½	86	2,976,390	109,804	26,214	1.0	83,590
40,001- 70,000	5	5	244,495	10,294	1,547	*	8,747
70,001-100,000	5½	none	-----	-----	-----	----	-----
Over 100,000	6	2	486,633	26,748	544	*	26,204
		57,635	\$146,723,399	\$4,484,068	\$2,939,989	100.0	\$1,544,079

* Less than 1%.

Source: Territorial Tax Commissioner—Net Income Tax Division.

TABLE 14
TERRITORIAL CORPORATE NET INCOME TAX
1951 INCOME

Income Subject to Tax	Rate	Number Returns	Amount Taxable	Tax	Earned* Credit	Net Tax
\$ 0 -50,000	10%	1,354	\$ 7,098,234	\$ 709,823	\$ 1,800	\$ 708,023
Over 50,000	10	122	33,907,817	3,390,782	16,023	3,374,758
		1,476	\$41,006,051	\$4,100,605	\$17,823	\$4,082,781

*75% of dividends received from local corporations.

Source: Territorial Tax Commissioner—Net Income Tax Division.

TABLE 15

TAX RATES: STATES AND HAWAII

DECEMBER 1, 1952

	Individual Income ^a	Corporate Income ^a	Retail Sales	Gas	Cigarettes c per pkg.	Liquor \$ per gal.
HAWAII	3-6% *	10% *	2 1/2 %	4% ^c	2.4 ^c	1.81-2.83 ^f
Alabama.....	1.5-5*	3*	3	6	3	.....
Arizona.....	1-4.5*	1-5*	2	5	2	1.20
Arkansas.....	1-5.0	1-5*	2	6.5	6	2.50
California.....	1-6	4	3 ^d	4.5	.....	.80
Colorado.....	1-10*	5*	2	6	.....	1.60
Connecticut.....	.....	3	2 ^d	4	3	1.00
Delaware.....	1-3	.....	.....	5	2	1.00
Florida.....	.....	.....	3 ^d	7	5	2.17-4.34
Georgia.....	1-7*	5.5*	3	6	3	1.00
Idaho.....	1.5-8*	1.5-8*	.....	6	3	.....
Illinois.....	.....	.....	2 ^c	5	3	1.00
Indiana.....	.....	.....	5/8	4	3	2.08
Iowa.....	1-5*	2*	2	4	2	.....
Kansas.....	1-4*	2*	2	5	3	1.00
Kentucky.....	2-6*	4.5*	.....	7	2	1.28
Louisiana.....	2-6*	4*	2	7	8	1.58
Maine.....	.....	.....	2 ^d	6	4	.....
Maryland.....	2-5	4	2 ^d	5	.....	1.25
Massachusetts.....	1.845-7.38*	6.765-8	.....	5	3	2.25
Michigan.....	.....	.....	3	4.5	3	.....
Minnesota.....	1-10*	5-8*	.....	5	4	2.75
Mississippi.....	1-6	1-6	2	7	4	.....
Missouri.....	1-4*	2-7*	2	2	.....	.80
Montana.....	1-4*	3*	.....	6	4	.....
Nebraska.....	.....	.....	.....	5	3	1.20
Nevada.....	.....	.....	.....	5.5	3	.80
New Hampshire.....	.....	.....	.....	5	3	.....
New Jersey.....	.....	.....	.....	3	3	1.50
New Mexico.....	1-4*	2*	2	6	4	1.30
New York.....	2-7	4.5-5.5	.....	4	3	1.50
North Carolina.....	3-7	6	3 ^d	7	.....	.....
North Dakota.....	1-15*	3-6*	2	5	6	2.50
Ohio.....	.....	.....	3 ^d	4	2	.....
Oklahoma.....	1-6*	4*	2	6.5	5	.....
Oregon.....	2-8*	8	.....	6	.....	.....
Pennsylvania.....	.....	5	.....	5	4	.....
Rhode Island.....	.....	4-5	2 ^d	4	3	1.50
South Carolina.....	2-5	4.5	3	7	3	2.72
South Dakota.....	.....	3	2	5	3	.75
Tennessee.....	4-6	3.75	2	7	5	2.00
Texas.....	.....	.....	.....	4	4	1.41
Utah.....	1-5*	3*	2	5	2	.....
Vermont.....	1.5-5.5 ^h	4 ^a	.....	5	4	.....
Virginia.....	2-5	5	.....	6	.....	.....
Washington.....	.....	.....	3 1/4	6.5	4	.....
West Virginia.....	.....	.....	2 1/2	5	4	.....
Wisconsin.....	1-7	2-6	.....	4	3	2.00
Wyoming.....	.....	.....	2	5	2	.....

a. Deductions and exemptions vary among states.

b. Plus 15% surtax.

c. Counties also impose extra fuel taxes.

d. Food exempt.

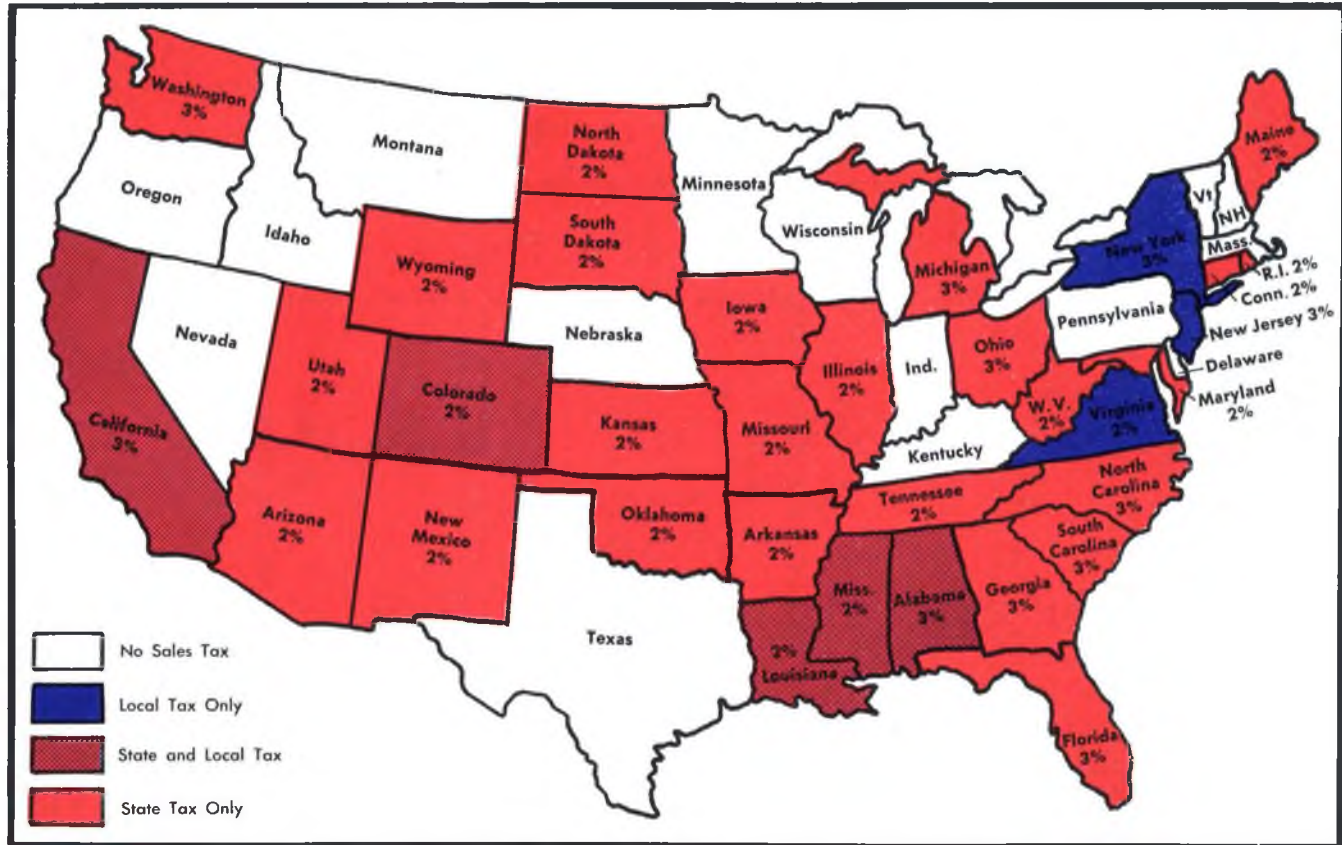
e. 2% of 98%.

f. Territorial rates are Tobacco 15% and Liquor 12% of wholesale prices.

* Federal tax deductible.

Source: State and Local Tax Service, Prentice Hall, Inc., New York City.

CHART 8
STATE AND LOCAL RETAIL SALES TAX RATES
DECEMBER 1, 1952



Note: Hawaii imposes a gross income tax with a retail rate of 2½%; Indiana at ⅝%; State Business and Occupation taxes are also imposed in Washington at retail rate of ¼%, West Virginia at ½%. Local units levying Retail Sales Tax, with top rates presently imposed are: Alabama, Colorado and Louisiana 1%; California 1½%; Mississippi ½ of 1%; District of Columbia 2%. Local units levying gross income type sales tax, with present top rates, are: Arizona 1%; Florida \$10 on first \$3M, \$1 each \$1M thereafter; Pennsylvania 3/20 of 1%; Washington 1/10 of 1%; West Virginia ½ of 1%. For states exemption of food, see Table 15.

SOURCE: State and Local Tax Service, Prentice Hall, Inc., New York.

TABLE 16
PER CAPITA GOVERNMENT COST PAYMENTS
STATES AND HAWAII
SELECTED YEARS: 1940-1952

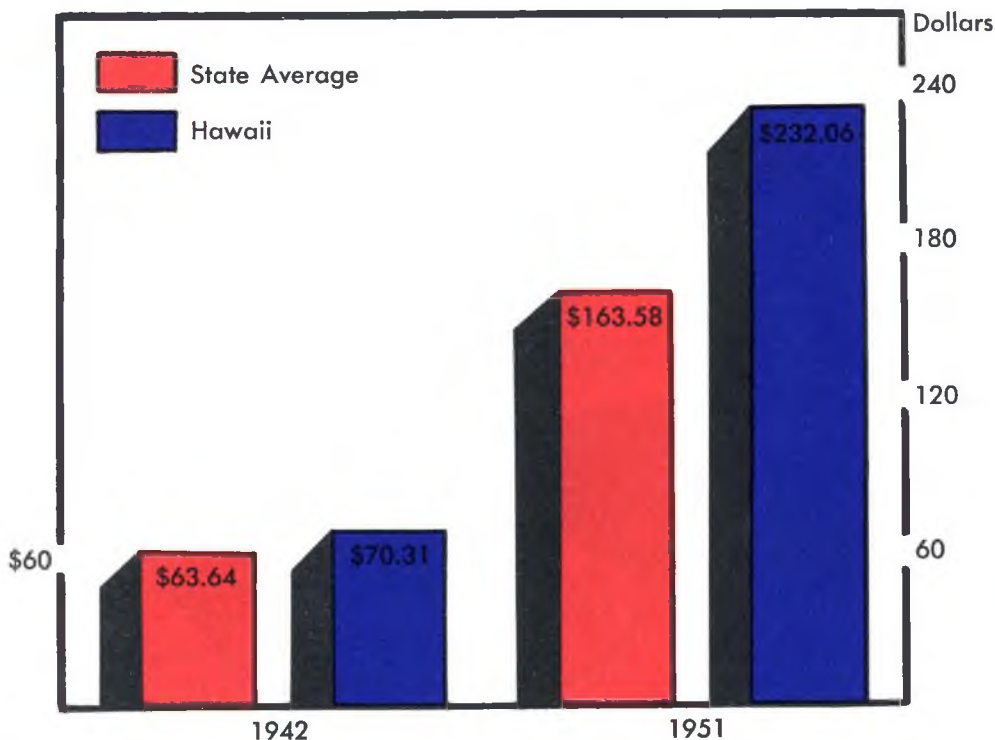
Fiscal Year	Hawaii: Territory and Counties	Mainland U. S.: State and Local Governments
1940	\$ 84.98	\$ 62.37
1942	70.31	63.64
1944	96.11	66.61
1946	124.03	76.58
1948	174.27	104.79
1950	243.66	120.85
1951 ^a	232.06	163.58
1952 ^a	262.44	(^b)

a. Excludes expenditures of public service enterprises and public employees' retirement systems. Hawaii figures adjusted for comparison purposes.

b. Not available.

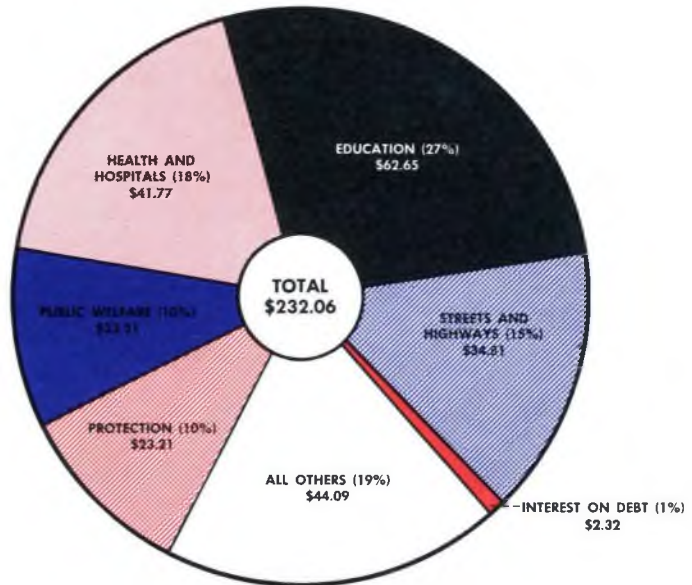
Source: "Territorial and County Expenditures," Legislative Reference Bureau Report No. 5, University of Hawaii.

CHART 9
PER CAPITA GOVERNMENT COST PAYMENTS
STATES AND HAWAII
1942 AND 1951

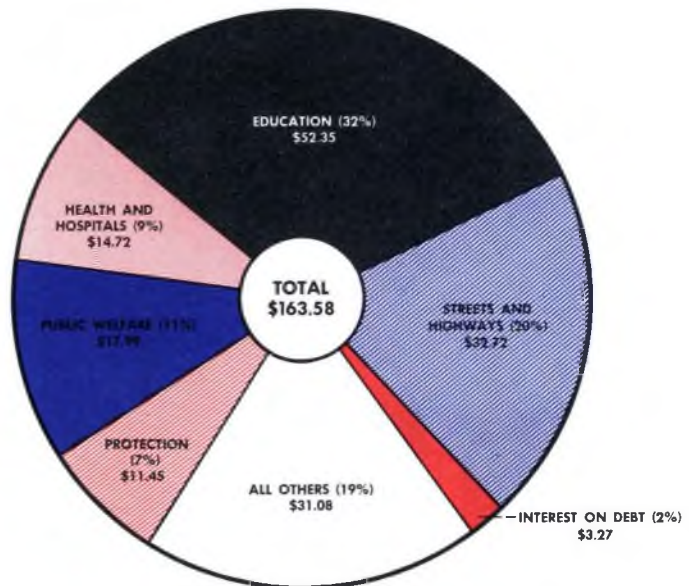


Source: Table 16.

CHART 10
PATTERN OF PUBLIC EXPENDITURES
 PER CAPITA, STATE AVERAGE AND HAWAII
 FISCAL 1951



TERRITORY AND COUNTIES



MAINLAND STATE AND LOCAL AVERAGE

Source: Table 16.

TABLE 17
TERRITORIAL GOVERNMENT EXPENDITURES BY FUNDS
BIENNIUM 1949-1951 AND FISCAL 1952
(IN THOUSANDS)

	Biennium 1949-51					Fiscal 1952				
	General	Special	Revolving	Sinking & Loan	Total	General	Special	Revolving	Sinking & Loan	Total
Governmental Cost Payments										
General Government ¹	\$ 7,943	\$ 297	.....	\$ 2,145	\$ 10,385	\$ 3,511	\$ 118	.....	\$ 17	\$ 3,646
Protection	2,793	6,793	\$1,031	98	10,715	1,582	3,052	\$ 26	212	4,873
Highways ²	420	16,196	2	3,325	19,942	255	10,678	.....	1,940	12,873
Natural Resources	2,146	1,104	.....	.....	3,250	1,215	593	.....	8	1,816
Health and Sanitation	3,433	1,180	.....	.....	4,613	1,751	576	.....	.....	2,328
Hospitals and Institutions	14,086	730	.....	4,177	18,993	7,121	574	.....	1,091	8,786
Charities	18,229	1,390	.....	.....	19,620	8,913	20	.....	.....	8,932
Correction	3,309	146	.....	606	4,061	1,632	73	.....	58	1,763
Schools	33,203	4,039	.....	1,608	38,849	17,227	2,816	.....	766	20,809
Libraries and Recreation	1,660	163	178	309	2,310	967	8	90	118	1,183
Miscellaneous ³	1,742	9,011	697	.....	11,450	1,045	2,887	667	.....	4,599
Harbor Board	447	3,404	.....	2,256	6,107	68	935	.....	654	1,658
Hawaii Aeronautics Commission	221	2,440	.....	318	2,979	60	1,482	.....	353	1,895
Interest	.....	899	.....	.....	899	.....	729	.....	.....	729
Totals	\$89,633	\$47,790	\$1,908	\$14,842	\$154,172	\$45,347	\$24,542	\$ 783	\$5,217	\$75,889
Non-Governmental Cost Payments										
For Debt Obligations	.....	\$ 1,808	.....	\$ 890	\$ 2,698	.....	\$ 967	.....	.....	\$ 967
Grants to Counties	\$ 517	202	.....	9,075	9,794	\$ 318	190	.....	\$3,796	4,305
Temporary Advances and Loans	635	1,850	\$1,554	.....	4,040	.....	609	\$ 427	.....	1,036
Par Value Investments	.....	2,218	.....	.....	2,218	.....	134	.....	.....	134
Miscellaneous	210	1,156	51	.....	1,417	147	607	55	.....	809
Totals	\$ 1,362	\$ 7,234	\$1,605	\$ 9,965	\$ 20,166	\$ 465	\$ 2,507	\$ 482	\$3,796	\$ 7,250
To Employees' Retirement System	\$ 5,973	.....	.....	.....	\$ 5,973	\$ 2,750	.....	.....	.....	\$ 2,750
Total Expenditures	\$96,969	\$55,024	\$3,513	\$24,807	\$180,312	\$48,561	\$27,049	\$1,266	\$9,013	\$85,889

Details may not add to totals because of rounding.

1. Includes the executive, legislative, legal, financial and public works departments, and expenditures for constitutional convention.

2. Includes Public Lands Department and Hawaiian Homes Commission.

3. Includes Hawaiian Homes Commission, Hawaii Housing Authority, Hawaii Visitors Bureau, Statehood Commission and others. Special fund expenditure includes \$8,249 for Unemployment Compensation and Employment Security.

Source: Territorial Auditor.

TABLE 18
COMPARISON OF GENERAL FUND APPROPRIATIONS
TERRITORY OF HAWAII — BY DEPARTMENTS^a
BIENNIUMS 1941-1943 — 1951-1953

	1941-43	1943-45	1945-47	1947-49	1949-51	1951-53
Agriculture and Forestry.....	\$ 719,504	\$ 678,752	\$ 1,013,075	\$ 1,370,565	\$ 1,395,786	\$ 1,338,267
Employees' Retirement System.....	1,309,362	1,772,063	2,994,948	4,342,526	5,467,877	4,897,639
General Government ^b	783,022	1,061,078	1,739,525	1,560,046	1,789,842	1,691,562
Health, Board of.....	2,227,226 ^c	2,883,335 ^c	3,412,095 ^c	4,978,259 ^c	5,857,708	5,587,878
Institutions, Dept. of.....	2,477,290	3,352,040	4,063,045	6,011,622	7,750,518	7,429,931
Institutions, Quasi-Public.....			3,542,927	6,185,969	7,440,531	7,507,885
Judicial Department.....	116,206	119,490	1,358,382	1,605,095	1,857,672	1,782,770
Labor and Ind. Rel., Dept. of.....	182,557	261,027	325,515	442,694	438,580	429,798
Libraries.....	500,145	562,481	620,986	791,845	968,202	1,058,883
Military Department.....	88,074		290,759	446,215	633,992	595,128
Public Instruction, Dept. of.....	13,277,774	13,661,244	15,946,724	22,754,900	24,454,952	26,097,754
Public Lands and Survey.....	380,632	428,181	965,475	1,156,003	985,008	642,540
Public Welfare, Dept. of.....						8,563,985
Public Works, Dept. of.....	431,651	398,795	666,965	1,061,255	1,089,726	962,463
Tax Commissioner.....	1,012,062	1,244,441	1,437,422	2,049,228	2,275,791	2,231,510
Treasury Department.....	5,283,115	5,264,905	4,985,055	2,956,817	2,981,829	4,549,140
University of Hawaii.....	1,093,600	1,336,432	2,235,057	3,708,576	4,654,162	3,697,825
Miscellaneous.....	2,130,157	2,387,760	995,378	491,949	1,060,058	1,269,693
Total	\$32,012,377	\$35,412,024	\$46,593,333	\$61,913,564	\$71,102,234	\$80,334,651

a. General Appropriation Act only; does not include special appropriations.

b. Includes Attorney General; Auditing; Bureau of Budget; Civil Service Commission; Executive Department; High Sheriff; Public Archives; Radio Commission, Secretary of Hawaii.

c. Includes Department of Hospitals and Settlement.

Source: Session Laws of Hawaii.

TABLE 19
TERRITORIAL GENERAL FUND EXPENDITURES
BY DEPARTMENTS
BIENNIUMS 1941-1943 — 1951-1953

	1941-43	1943-45	1945-47	1947-49	1949-51	1951-53 ^a
Agriculture and Forestry.....	\$ 696,052	\$ 673,656	\$ 1,011,121	\$ 1,405,041	\$ 1,411,626	\$ 1,409,958
Employees' Retirement System.....	1,369,413	2,235,462	3,261,484	5,433,404	5,442,880	4,934,671
General Government ^a	781,887	934,673	1,577,222	1,562,828	3,127,794	2,474,507
Health, Board of.....	2,371,515 ^b	3,204,952 ^b	3,696,101 ^b	5,672,495 ^b	5,617,916	5,841,500
Institutions, Dept. of.....	2,570,413	3,243,998	4,244,124	6,387,260	7,543,703	7,945,440
Institutions, Quasi-Public.....	1,125,000	1,739,181	3,897,991	5,877,520	6,502,614	7,405,382
Judicial Department.....	84,153	901,365	1,170,996	1,703,580	1,828,852	1,898,958
Labor and Ind. Rel., Dept. of.....	173,013	245,721	300,742	422,403	448,056	456,780
Libraries.....	515,902	620,711	583,335	827,872	985,222	1,109,767
Military Department.....	441,339	142,322	243,368	503,341	681,726	780,189
Public Instruction, Dept. of.....	13,785,327	16,433,842	17,917,712	26,618,389	28,326,796	31,391,561
Public Lands and Survey.....	384,069	1,139,508	1,010,268	1,197,668	1,072,384	1,052,977
Public Welfare, Dept. of.....	1,978,315 ^c	3,201,317 ^c	5,664,709 ^c	8,156,767 ^c	12,315,044	8,191,467
Public Works, Dept. of.....	376,180	407,756	613,728	1,095,017	999,883	1,140,279
Tax Commissioner.....	1,049,356	1,495,798	1,589,816	2,156,565	2,381,187	2,389,009
Treasury Department.....	5,229,886	5,170,912	4,942,929	2,974,701	2,966,617	4,407,184
University of Hawaii.....	1,033,627	1,616,861	2,343,242	3,999,541	4,856,065	4,443,224
Miscellaneous.....	1,007,316	96,758	203,129	569,260	885,310	650,917
Sight Conservation.....	76,227	-----	171,184	288,483	273,289	277,824
Bonus.....	-----	-----	6,874,494	(^d)	(^d)	(^d)
Total.....	\$35,048,990	\$43,504,794	\$61,317,695	\$76,852,135	\$87,666,964	\$88,201,594

a. Includes Attorney General, Auditor, Budget Bureau, Civil Service Commission, Executive Department, Public Archives, Radio Commission, Secretary of Hawaii.

b. Includes Hospitals and Settlement.

c. Financed from special funds prior to 1949, included for comparison.

d. Included in departmental expenditures. Breakdown not available for 1945-47.

e. Preliminary estimates subject to change.

Source: Bureau of the Budget.

1953rd.

TABLE 20
TERRITORIAL AND COUNTY EXPENDITURES (ALL FUNDS)
TERRITORY: FISCAL 1952 — COUNTIES: CALENDAR 1951

Object of Expenditure	Territory of Hawaii	C. & C. of Honolulu	County of Maui	County of Hawaii	County of Kauai	Total
General Government ^a	\$ 3,645,558	\$ 1,572,285 ^b	\$ 366,541 ^b	\$ 519,825 ^b	\$ 223,828 ^b	\$ 6,328,037
Protection	4,872,708	5,149,156	623,517	819,125	579,913	12,044,419
Highways	12,872,764	4,673,287	717,752	1,119,651	580,098	19,963,552
Dev. and Con. Natural Resources	1,816,196	.....	.....	.....	.....	1,816,196
Health and Sanitation	2,327,846	3,740,588	89,075	78,192	61,696	6,297,397
Hospitals and Institutions	8,786,047	565,506	1,223,579	1,992,651	326,361	12,894,144
Charities	8,932,145	195,145	53,490	77,782	37,667	9,296,229
Correction	1,762,863	130,187	40,462	5,249	.....	1,938,761
Schools	20,809,148	1,963,541	304,399	1,206,216	206,184	24,489,488
Libraries	936,168	.....	.....	8,875	12	945,055
Recreation	246,985	2,013,178	113,648	362,354	136,683	2,872,848
Public Service Enterprise	3,552,278	.....	.....	316,506	159,822	4,028,606
Interest	729,175	537,499	59,908	56,440	65,641	1,448,663
To Other Civic Divisions	4,304,610	.....	250,000	205,368	12,612	4,772,590
Investments Purchased	1,335,303	.....	.....	.....	.....	1,335,303
Debt Obligations	967,030	824,272	1,854,004	805,138	40,000	4,490,444
Contributions to Employees' Retirement System	2,749,301	890,614	218,854	207,453	69,716	4,135,938
Miscellaneous	5,242,451	1,172,523	444,568	1,329,595	158,084	8,347,221
Total	\$ 85,888,576	\$ 23,427,781	\$ 6,359,797	\$ 9,110,420	\$ 2,658,317	\$127,444,891

a. Includes executive, legislative, legal, financial, and public works departments. Source: Territorial and County Auditors.
b. Also includes purchasing agent, Civil Service, Planning and Traffic Commissions.

TABLE 21
TRENDS IN TERRITORIAL AND COUNTY EXPENDITURES
ALL FUNDS — SELECTED YEARS 1943-1952^a
(IN THOUSANDS)

	1943	1945	1947	1949	1951	1952	Increase over 1943
Territory	\$ 24,665	\$ 53,023	\$ 60,442	\$ 83,529	\$ 92,144	\$ 85,889	248.2%
Honolulu	8,082	11,518	12,377	23,345	20,066	23,428	189.9
Maui	2,222	2,511	3,767	5,813	5,744	6,360	186.2
Hawaii	1,967	3,966	4,850	6,780	8,419	9,110	363.1
Kauai	1,062	1,673	2,118	2,712	2,694	2,658	150.3
Totals	\$ 37,998	\$ 72,691	\$ 83,554	\$122,179	\$129,067	\$127,445	235.4%
Per Cent Increase over 1943 .....	.....	91.3	119.9	221.5	239.7	235.4	.....

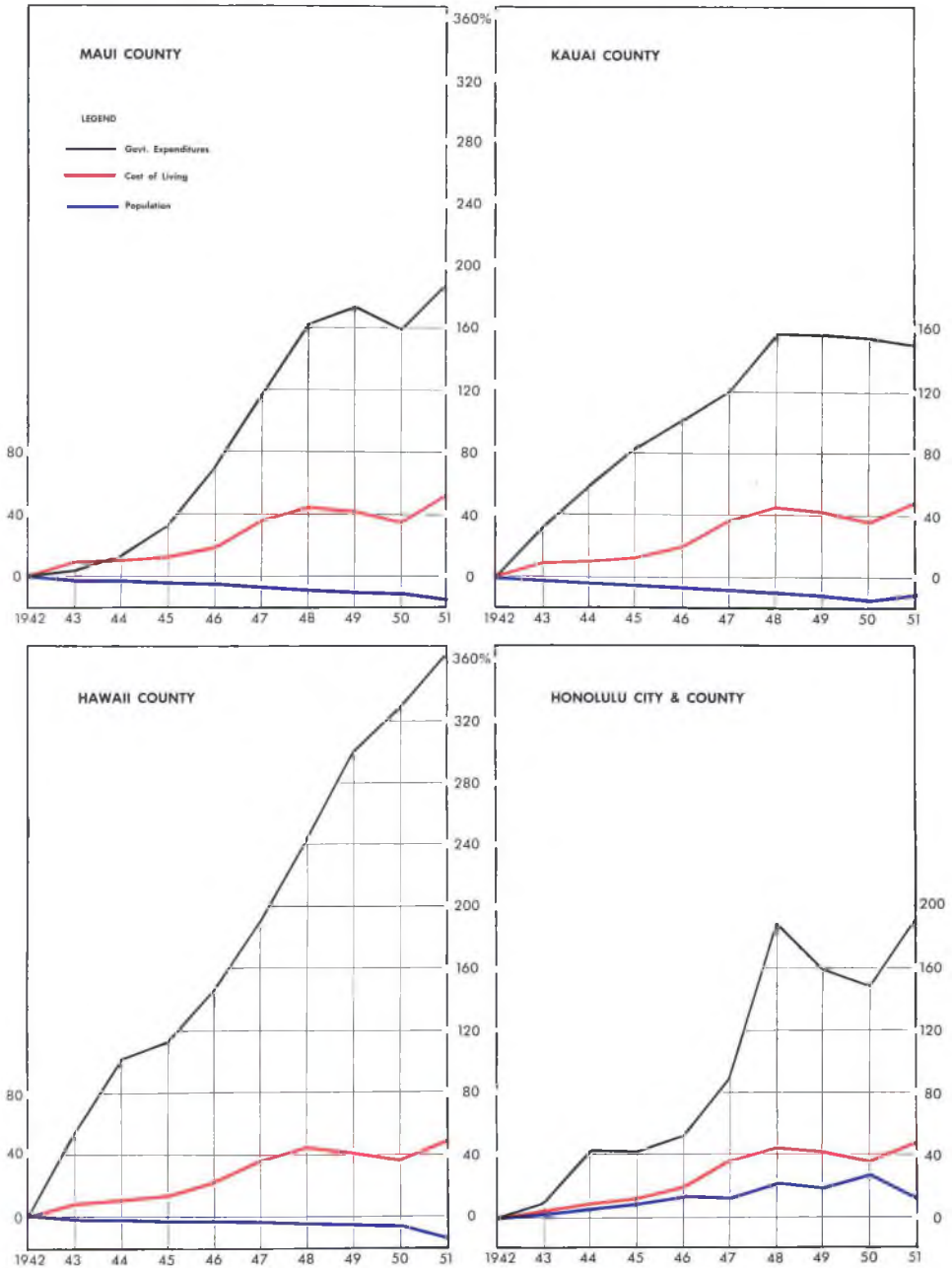
a. Includes Liquor Commission and Motor Vehicle Dealers and Salesmen's Licensing Board Fund expenditures. Territory on fiscal year; county on previous calendar year basis. Source: Territorial and County Auditors and City & County Controller.

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CHART 11

COUNTY TRENDS

GOVERNMENTAL EXPENDITURES (ALL FUNDS), COST OF LIVING POPULATION (1942-1951)



Source: County Auditors' Reports, Territorial Board of Health, Hawaii Employers' Council.

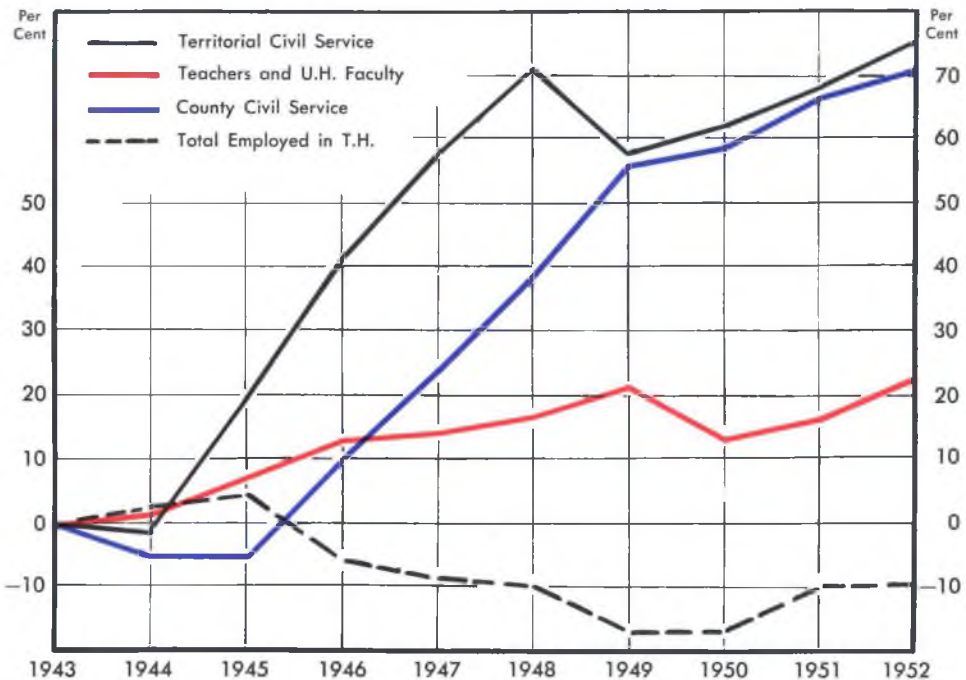
TABLE 22
TRENDS IN EMPLOYMENT
TERRITORY OF HAWAII: 1943-1952

Year	Territorial Service			County Service	Total ^a Employed in Territory	Total ^a Territorial Labor Force
	Civil Service	Teachers and U. of H.	Total			
1943	2829	3422	6251	3900	204,882	206,768
1944	2786	3448	6234	3700	208,890	210,490
1945	3363	3671	7034	3700	214,112	215,612
1946	3999	3849	7848	4300	191,892	194,025
1947	4449	3906	8355	4800	187,047	190,000
1948	4837	3964	8801	5400	184,304	193,751
1949	4457	4136	8593	6108	169,971	191,407
1950	4566	3884	8450	6194	170,075	187,773
1951	4755	3961	8716	6518	183,400	191,678
1952 ^a	4969	4196	9165	6649	185,047	193,268
% change						
1943-52	75.6	22.6	46.6	70.5	-9.7	-6.

a. Estimated 1952 on 10 months' average.

Source: Hawaii Employers' Council, Research Department; Bureau of Employment Security, Territory of Hawaii; University of Hawaii.

CHART 12
TRENDS IN EMPLOYMENT
GOVERNMENTAL EMPLOYMENT AND TOTAL EMPLOYED
TERRITORY OF HAWAII: 1943-1952



Source: See Table 22.

TABLE 23
LEAVES GRANTED TO PUBLIC EMPLOYEES
FEDERAL, STATE AND TERRITORY OF HAWAII

VACATIONS		SICK LEAVE		HOLIDAYS ^d	
	DAYS		DAYS		DAYS
Hawaii	21	Hawaii	21	Hawaii	13
State Median	13	State Median	14	State Median	10
Federal ^a	13	Federal	13	Federal	8
States: ^b		States: ^b		States:	
1 ^c	21	2	30	1	16
1	20	1	18	1	14
19 ^c	15	13	15	3	13
2	14	2	14	7	12
14	12	15	12	10	11
9	10	2	10	14	10
				4	9
				2	6
				1	5

a. Federal policy is 13 days up to 3 years service, 20 days from 3-15 years, 26 days over 15 years.

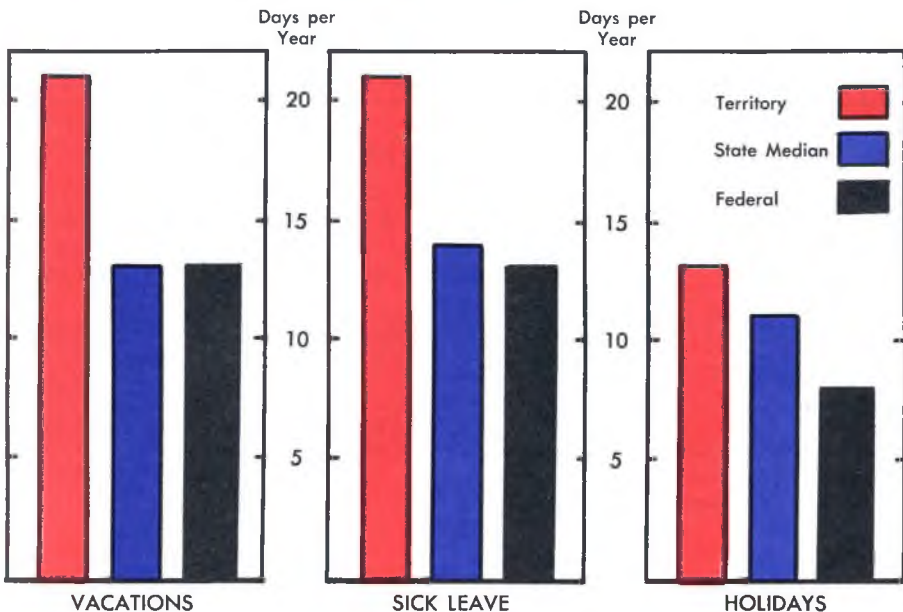
b. Vacation leave in 2 states, and sick leave in 7 states determined by departments; no general sick leave policy in 6 states.

c. Median of range based upon longevity periods in 4 states.

d. Excludes election days; 5 states unreported.

Source: "Government Salaries in Hawaii", Legislative Reference Bureau, University of Hawaii, Report No. 3, 1952; Replies to questionnaires received from states, December 1950.

CHART 13
LEAVE BENEFITS
FEDERAL, STATE AND TERRITORY OF HAWAII



Source: See Table 23.

TABLE 24

**TERRITORIAL EMPLOYEES' RETIREMENT SYSTEM
RECEIPTS, EXPENDITURES AND RESERVES**

(SELECTED BIENNIUMS AND FISCAL 1952)

	1945-47	1947-49	1949-51	Fiscal 1952
SOURCE OF RECEIPTS				
Territorial Appropriations				
Administration	\$ 177,802	\$ 220,350	\$ 216,617	\$ 114,005
Contributions—Reserve Fund..	3,045,861	5,330,756	5,250,695	2,330,104
County Contributions				
Administration	62,595	118,298	117,702	62,151
Retirement Reserve Fund.....	1,749,174	2,884,100	3,465,232	1,842,854
Employees' Contribution	3,682,286	4,480,804	4,979,975	2,715,257
Earnings from Investments.....	1,549,046	1,837,905	2,748,775	1,692,730
Totals	\$10,266,764	\$14,872,213	\$16,778,996	\$ 8,757,100

OBJECT OF EXPENDITURE				
Administration	\$ 172,971	\$ 219,125	\$ 217,371	\$ 111,056
Retirement Benefits	900,463	1,222,645	1,551,560	942,389
Death Benefits	136,233	187,652	115,860	50,090
Withdrawals	780,475	1,133,040	902,901	528,207
Totals	\$ 1,990,141	\$ 2,762,462	\$ 2,787,692	\$ 1,631,742

RETIREMENT SYSTEM RESERVES

Type	6-30-47	6-30-49	6-30-51	6-30-52
Cash	\$ 534,454	\$ 536,530	\$ 1,672,397	\$ 1,824,841
Investments				
Bonds	29,541,582	39,141,262	50,250,990	54,409,037
Stocks	359,322	2,015,138	3,353,244	3,723,838
Mortgages			210,000	2,520,372
Totals	\$30,435,358	\$41,692,930	\$55,486,630	\$62,478,087

Details may not add to total because of rounding.

Source: Territorial Employees' Retirement System.

TABLE 25

TERRITORIAL GRANTS TO QUASI PUBLIC INSTITUTIONS**BIENNIUMS 1945-1947 — 1951-1953**

Institution	1945-47 Biennium	1947-49 Biennium	1949-51 Biennium	1951-53 Biennium
Leahi Annex—Waimano		\$ 627,050		
Lunalilo Home	\$ 80,000	79,870	\$ 80,000	\$ 80,000
Kula Sanatorium ^a	575,000	643,760	993,671	946,177
Puumaile Hospital ^a	714,787	1,320,164	1,272,375	1,020,899
Molokai Community Hospital ^a	36,000	36,000	50,677	76,726
Leahi Hospital ^a	1,533,115	2,650,400	3,517,008	4,039,770
Samuel Mahelona Hospital ^a	407,000	436,725	533,500	490,379
Kapiolani Maternity Hospital ^b	35,000	47,000	51,135	51,135
Kauikeolani Children's Hospital	29,200	40,000	62,963	62,963
Kuakini Hospital	18,250	25,000	36,683	36,683
St. Francis Hospital	36,500	52,000	79,935	79,935
Queen's Hospital	67,525	125,000	143,445	143,445
Wahiawa General Hospital		58,000	50,918	50,918
Wilcox Memorial Hospital	25,550	40,000	43,253	43,253
Southshore Hospital			23,543	23,543
Kahuku Hospital			16,425	16,425
Waimea Hospital			25,000	18,710
Hilo Memorial Hospital				168,082
Honokaa Hospital				20,900
Kohala Hospital				26,375
Kona Hospital				22,995
Central Maui Memorial Hospital				78,840
Malulani Hospital				12,045
Hana Hospital				12,687
Aiea Hospital		20,000		
Total	\$3,557,927	\$6,200,969	\$6,980,531	\$7,522,885

a. Grants based upon anticipated patient population less value of certain estimated institution production.

b. Includes \$15,000 continuing appropriation (Act 176 S.L.H. 1937).

Note: Grants to other institutions computed on basis of 75c per day per ward bed.

Source: Session Laws of Hawaii.

TABLE 26
DEPARTMENT OF PUBLIC WELFARE EXPENDITURES — 1948-1952

	Fiscal 1948	Fiscal 1949	Biennium 1947-49	Fiscal 1950	Fiscal 1951	Biennium 1949-51	Fiscal 1952
Administration	\$ 726,506	\$ 806,789	\$ 1,533,295	\$ 880,523	\$ 954,225	\$ 1,834,748	\$ 971,679
Old Age Assistance	765,492	904,940	1,670,432	938,683	935,869	1,874,552	894,604
Aid—Dependent Children	1,271,990	1,801,843	3,073,833	3,357,880	3,869,970	7,227,850	3,169,089
General Assistance	527,114	865,913	1,393,027	1,868,761	2,257,534	4,126,295	1,320,799
Child Welfare	384,187	357,098	741,285	431,140	504,213	935,353	496,530
Aid—Blind	33,691	38,701	72,392	44,314	49,488	93,802	53,334
Aid—Disabled					151,152	151,152	535,654
Indigent Medical Care	598,900	458,284	1,057,184	554,993	698,928	1,253,921	
Sight Conservation and Aid to Blind	122,646	115,131	237,777				
Transfers—Other Funds		906,857	906,857				
Miscellaneous		236,734	236,734				
Total	\$ 4,430,526	\$ 6,492,290	\$10,922,816	\$ 8,076,294	\$ 9,421,379	\$17,497,673	\$ 7,441,689

Source: Department of Public Welfare.

TABLE 27
BOARD OF HEALTH EXPENDITURES — 1948-1952

	Fiscal 1948	Fiscal 1949	Biennium 1947-49	Fiscal 1950	Fiscal 1951	Biennium 1949-51	Fiscal 1952
Administration ¹	\$ 321,289	\$ 323,540	\$ 644,829	\$ 209,890	\$ 203,350	\$ 413,240	\$ 225,269
Local Health Services				118,638	159,234	277,872	141,164
Public Health Nursing	388,232	424,771	813,003	354,565	352,736	707,301	371,231
Hansen's Disease Program				1,203,804	1,124,663	2,328,467	1,129,364
Government Physicians	60,124	66,637	126,761	74,456	76,431	150,887	75,575
Sanitation ²	764,173	769,782	1,533,955	732,788	748,988	1,481,776	750,249
Tuberculosis	126,118	118,620	244,738	112,160	117,055	229,215	119,588
Venereal Disease	36,783	42,517	79,300	38,028	25,823	63,851	26,449
Maternal and Child Health	236,077	88,154	324,231	81,593	76,815	158,408	70,726
Crippled Children	72,124	101,611	173,735	54,417	94,312	148,729	101,967
Mental Hygiene	58,592	90,086	148,678	80,310	77,129	157,439	68,815
Laboratories	100,257	105,423	205,680	109,932	97,092	207,024	99,447
Preventive Services ³	63,878	169,942	233,820	138,726	147,487	286,213	138,324
Hospital Construction				188,250	282,740	470,990	434,015
Miscellaneous ⁴	60,572	60,931	121,503	187,035	93,785	280,820	79,706
Indigent Medical Care							1,126,085
Total	\$ 2,288,217	\$ 2,393,703	\$ 4,681,920	\$ 3,684,592	\$ 3,677,640	\$ 7,362,232	\$ 4,957,974

1. Includes Health Statistics. 2. Includes Housing; Industrial Hygiene; Mosquito, Plague and Typhus Control; Pure Food and Drugs, and Sanitary Engineering. 3. Includes Cancer Control and Morbidity Study; Heart Disease, Cerebral Palsy, Rheumatic Fever programs; Nutrition; Water Pollution Control, and Premature Infant Nursery. 4. Includes Epidemiology; not otherwise classified expenditures, and outstanding obligations at June 30 of each year.
Source: Board of Health.

TABLE 28
UNIVERSITY OF HAWAII EXPENDITURES¹: 1948-1952

	Fiscal 1948	Fiscal 1949	Biennium 1947-49	Fiscal 1950	Fiscal 1951	Biennium 1949-51	Fiscal 1952
Administration	\$ 236,709	\$ 302,665	\$ 539,374	\$ 318,809	\$ 360,281	\$ 679,090	\$ 358,751
Operation and Maintenance	182,714	195,572	378,286	216,965	287,445	504,410	278,750
Public Service	83,560	83,612	167,172	75,699	76,445	152,144	69,444
Instruction	1,277,485	1,515,929	2,793,414	1,609,819	1,716,926	3,326,745	1,745,131
Organized Research	594,792	684,089	1,278,881	740,402	899,626	1,640,028	773,323
Agricultural Extension	457,149	484,770	941,919	500,512	508,344	1,008,856	493,633
Libraries	170,602	167,499	338,101	165,849	187,675	353,524	172,892
Auxiliary Enterprises	561,460	599,530	1,160,990	586,057	612,884	1,198,941	575,503
Projects ²	4,243	11,706	15,949	21,437	30,289	51,726	43,712
Miscellaneous	19,404	49,174	68,578	33,503	39,729	73,232	71,654
Total	\$ 3,588,118	\$ 4,094,546	\$ 7,682,664	\$ 4,269,052	\$ 4,719,644	\$ 8,988,695	\$ 4,582,794

1. Exclusive of Loan Funds.
Source: University of Hawaii.

2. Aquarium and Psychological Clinic.

TABLE 29
DEPARTMENT OF INSTITUTIONS EXPENDITURES¹: 1948-1952

	Fiscal 1948	Fiscal 1949	Biennium 1947-49	Fiscal 1950	Fiscal 1951	Biennium 1949-51	Fiscal 1952
Administration	\$ 73,032	\$ 72,047	\$ 145,079	\$ 72,686	\$ 77,471	\$ 150,157	\$ 74,414
Territorial Hospital	1,164,057	1,211,117	2,375,174	1,400,056	1,506,478	2,906,534	1,595,638
Hawaii Prison System ²	766,886	1,342,523	2,109,409	1,029,442	843,775	1,873,217	923,180
Waimana Home	595,991	664,722	1,260,713	662,620	917,524	1,580,144	742,121
Kawailoa Girls School	223,834	222,771	446,605	276,299	239,713	516,012	
Waialeale Boys School	245,056	268,320	513,376	266,019	23,418	289,437	
Koalau Boys Home					263,444	263,444	625,537
Maunaloa Forestry Camp							
Parole and Home Placement	97,999	92,191	190,190	94,904	86,558	181,462	78,702
Parole and Pardons	41,199	43,909	85,108	53,042	54,040	107,082	57,611
Total	\$ 3,208,054	\$ 3,917,600	\$ 7,125,654	\$ 3,855,068	\$ 4,012,421	\$ 7,867,489	\$ 4,097,203

1. Exclusive of Loan Funds. 2. Includes Oahu Prison, Kulani Prison and Olinda and Haleakala Prison Camps.
Source: Department of Institutions.

TABLE 30

BOARD OF HARBOR COMMISSIONERS: REVENUES AND EXPENDITURES

REVENUES	1949	1950	1951	1952
Wharfage	\$ 421,151	\$ 467,538	\$ 529,303	\$ 559,393
Dockage	289,124	336,850	225,683	233,108
Pilot Fees	88,092	80,625	71,622	97,402
Rentals	308,802	336,307	316,635	334,804
Sales of Services	30,994	75,235	60,147	76,645
Miscellaneous	57,215	62,159	66,977	55,641
Total	\$ 1,195,378	\$ 1,358,714	\$ 1,270,367	\$ 1,356,993
EXPENDITURES				
Administration	\$ 49,646	\$ 49,494	\$ 56,321	\$ 61,723
Operations	433,859	402,199	548,121	430,749
Engineering	28,901	19,491	36,702	36,377
Capital Improvements	77,132	92,503	132,990	108,620
Debt Charges	536,698	452,482	424,418	413,419
Total	\$ 1,126,236	\$ 1,016,169	\$ 1,198,552	\$ 1,050,888

Source: Board of Harbor Commissioners.

TABLE 31

HAWAII AERONAUTICS COMMISSION: REVENUES AND EXPENDITURES

REVENUES	1949	1950	1951	1952
Aviation Fuel Tax	\$ 632,842	\$ 586,188	\$ 1,135,081	\$ 1,348,829
Operations	254,728	286,248	427,633	524,400
Federal Aid	336,636	224,710	289,682	97,870
Miscellaneous	1,715,910			27,383
Total	\$ 2,940,116	\$ 1,097,146	\$ 1,852,396	\$ 1,998,482
EXPENDITURES				
Personal Services	\$ 333,303	\$ 432,825	\$ 476,499	\$ 486,650
Operations	173,875	161,689	281,704	326,744
Capital Improvements	943,383	538,218	1,082,706	1,235,583
Lapse to General Fund			52,211	
Total	\$ 1,450,561	\$ 1,132,732	\$ 1,893,120	\$ 2,048,977

Source: Hawaii Aeronautics Commission.

TABLE 32

HIGHWAY DEPARTMENT: REVENUES AND EXPENDITURES

REVENUES	1949	1950	1951	1952
Territorial Appropriations	\$ 1,663,377	\$ 435,000	\$ 2,250,000	.....
Fuel Taxes	3,426,447	3,679,347	4,489,211	\$ 4,751,540
Federal Highway Aid	3,978,056	3,907,099	3,077,895	3,109,351
County Grants—Construction	207,285	5,394	123,055	34,900
Miscellaneous	8,314	9,099	92,822	117,637
Total	\$ 9,283,479	\$ 8,035,938	\$10,032,983	\$ 8,013,428
EXPENDITURES				
Administration	68,419	94,578	84,810	83,135
Highway Maintenance	846,702	836,912	1,227,264	995,163
Land Acquisition	544,230	1,577,891	1,869,626	2,042,176
Design and Construction	8,111,567	7,888,488	8,614,651	7,519,381
Total	\$ 9,570,918	\$10,397,869	\$11,796,352	\$10,639,856

Source: Territorial Highway Department.

TABLE 33
SCHOOL ENROLLMENT¹
TERRITORY OF HAWAII
(at December 31)

Year	Public Schools ²	Private Schools ³	Parochial Schools	Total
1942	82,548	6,217	8,515	97,280
1943	82,488	8,094	8,193	98,775
1944	82,241	8,165	9,175	99,581
1945	81,306	4,176	10,250	95,732
1946	82,874	10,881	11,009	104,764
1947	84,923	11,357	11,643	107,923
1948	86,835	12,460	12,300	111,595
1949	90,786	11,391	12,809	114,986
1950	93,903	10,791	13,405	118,099
1951	96,837	11,172	13,812	121,821

1. Includes Kindergartens.

2. Includes special and vocational schools.

3. Excludes private trade, vocational and technical schools.

Source: Department of Public Instruction, Territory of Hawaii.

TABLE 34
PUBLIC SCHOOL EXPENDITURES IN HAWAII¹
FISCAL YEARS 1942-1951

Year	Territorial ²	County ³	Total	Per Capita ⁴	Per Student in ADA
1942	\$ 6,871,319	\$ 1,081,444	\$ 7,952,763	\$18.12	\$ 91.79
1943	7,275,776	1,116,890	8,392,666	18.79	107.37
1944	7,803,346	1,183,872	8,987,218	19.77	115.09
1945	9,132,355	1,022,680	10,155,035	21.96	131.59
1946	10,906,941	1,793,989	12,700,930	27.01	164.02
1947	11,600,356	1,672,497	13,272,853	28.41	170.44
1948	13,532,504	2,409,435	15,941,939	32.46	202.31
1949	13,580,082	2,579,720	16,159,802	33.56	199.25
1950	14,017,881	2,565,834	16,583,715	35.46	195.61
1951	14,623,802	3,119,535	17,743,338	37.54	198.18
1952	15,326,147	3,039,155	18,365,302	39.47	203.43

1. Includes Capital Outlay.

2. Includes Federal funds.

3. 1942-48 on prior calendar years.

4. Population exclusive of armed forces.

Source: Department of Public Instruction, Territory of Hawaii.

TABLE 35
PER PUPIL SCHOOL COSTS, TEACHER'S SALARY AND PUPIL LOAD
STATES AND HAWAII — SCHOOL YEAR 1950-1951

	Public School Expenditures per ADA ¹	Teacher Pupil Ratio ²	Average Teacher Salary ³		Public School Expenditures per ADA ¹	Teacher Pupil Ratio ²	Average Teacher Salary ³
Median All States.....	\$211	27.8	\$2983	Montana	\$290	23.1	\$2950
HAWAII	188	29.6⁴	3537	Nebraska	205	19.2	2200
Alabama	120	30.1	2200	Nevada	246	26.5	3250
Arizona	234	33.6	3600	New Hampshire	218	24.7	2830
Arkansas	100	32.6	1725	New Jersey	290	23.5	3610
California	252	28.8	3900	New Mexico	220	30.4	3265
Colorado	234	25.4	2965	New York	300	25.8	4095
Connecticut	235	25.1	3600	North Carolina	154	32.6	2800
Delaware	270	24.9	3550	North Dakota	222	19.0	2150
Florida	173	29.2	3020	Ohio	210	29.3	3200
Georgia	113	31.4	2075	Oklahoma	174	32.4	2900
Idaho	184	26.5	2800	Oregon	255	26.3	3437
Illinois	251	26.9	3460	Pennsylvania	193	28.6	3225
Indiana	247	28.9	3250	Rhode Island	250	26.2	3375
Iowa	198	22.0	2500	South Carolina	125	29.5	1900
Kansas	200	20.7	2600	South Dakota	215	18.0	2200
Kentucky	130	29.8	2000	Tennessee	128	28.7	2300
Louisiana	200	27.0	3060	Texas	198	29.0	3120
Maine	170	25.2	2225	Utah	209	31.5	3275
Maryland	222	29.1	3620	Vermont	185	24.3	2375
Massachusetts	216	24.6	3500	Virginia	140	31.6	2375
Michigan	212	27.4	3700	Washington	255	29.2	3475
Minnesota	245	24.6	2850	West Virginia	145	31.1	2446
Mississippi	82	34.8	1560	Wisconsin	223	24.5	3000
Missouri	179	28.3	2540	Wyoming	270	22.6	3000

1. Current expense (excluding interest) per pupil in Average Daily Attendance from state and local sources as estimated by National Education Association based on data from State departments of education. Territorial and county expenditures excluding capital outlay and adult education.

2. Calculated on enrollment estimates and teacher data of National Education Association. Includes kindergarten through 12th grade; excludes non-teaching principals and supervisors.

3. Includes Principals and Supervisors. 4. Legal ratio is 32 to 1. Exclusive of kindergarten and off-ratio positions, present ratio is 31.4 to 1.

Source: Book of the States: 1952-53, The Council of State Governments, Chicago, Ill.; Department of Public Instruction, Territory of Hawaii.

TABLE 36
DISTRIBUTION OF TEACHERS' SALARIES¹
STATES AND HAWAII
1950-1951 SCHOOL YEAR

	Below \$1500	\$1500- \$2399	\$2400- \$4000	Above \$4000
48 State Average.....	5.1%	22.8%	59.9%	12.2%
HAWAII	0.0	0.0	96.2	3.8
Alabama	15.0	60.0	25.0	0.0
Arizona	0.0	1.0	69.0	30.0
Arkansas	35.0	50.0	15.0	0.0
California	0.0	0.0	65.0	35.0
Colorado	0.3	30.0	60.7	9.0
Connecticut	0.0	3.0	75.0	22.0
Delaware	0.0	5.0	85.0	10.0
Florida	1.0	22.0	76.0	1.0
Georgia	25.0	50.0	25.0	0.0
Idaho	0.1	47.0	52.0	0.9
Illinois	4.0	11.0	65.0	20.0
Indiana	0.0	10.0	80.0	10.0
Iowa	3.0	45.0	50.0	2.0
Kansas	2.0	43.0	55.0	0.0
Kentucky	30.0	45.0	24.0	1.0
Louisiana	0.0	10.0	88.0	2.0
Maine	2.0	75.0	23.0	0.0
Maryland	0.0	7.0	64.7	28.3
Massachusetts	0.0	10.0	78.0	12.0
Michigan	0.0	10.0	70.0	20.0
Minnesota	0.5	25.0	65.5	9.0
Mississippi	45.0	38.0	16.0	1.0
Missouri	7.0	41.0	46.0	6.0
Montana	0.0	32.0	65.0	3.0
Nebraska	20.0	50.0	30.0	0.0
Nevada	0.0	0.0	97.0	3.0
New Hampshire	0.0	35.0	64.0	1.0
New Jersey	0.0	15.0	65.0	20.0
New Mexico	0.0	1.0	94.0	5.0
New York	0.0	4.0	56.0	40.0
North Carolina	5.0	30.0	62.0	3.0
North Dakota	20.0	69.0	10.0	1.0
Ohio	0.2	22.8	65.0	12.0
Oklahoma	2.0	27.0	70.0	1.0
Oregon	0.0	0.0	80.0	20.0
Pennsylvania	0.0	11.8	81.6	6.6
Rhode Island	0.0	15.0	77.0	8.0
South Carolina	30.0	55.5	14.0	0.5
South Dakota	3.5	67.5	28.5	0.5
Tennessee	15.0	45.0	40.0	0.0
Texas	0.0	9.0	86.0	5.0
Utah	0.0	10.0	88.0	2.0
Vermont	0.0	60.0	40.0	0.0
Virginia	4.0	51.0	44.0	1.0
Washington	0.0	0.0	90.0	10.0
West Virginia	5.0	45.0	50.0	0.0
Wisconsin	0.2	31.6	56.5	11.7
Wyoming	0.0	25.0	70.0	5.0

1. Excludes non-teaching principals and supervisors.

Source: *Book of the States: 1952-53*, The Council of State Governments, Chicago, Ill.; Department of Public Instruction, Territory of Hawaii.

TABLE 37
ASSESSED VALUATIONS — REAL PROPERTY
TERRITORY OF HAWAII: 1942-1952
(IN THOUSANDS)

Year	Gross Assessment	Per Cent Market Value	Statutory Deductions ¹	Valuations for Tax Purposes	To be Raised ²	Average Rate per M ³
1942	\$ 490,800	40	\$286,548	\$204,252	\$ 6,009,848	\$29.42
1943	491,056	30	287,725	203,331	6,352,529	31.24
1944	502,413	30	288,257	214,156	6,432,938	30.04
1945	500,494	30	289,585	210,909	6,501,366	30.82
1946	551,285	30	321,001	230,284	6,586,446	28.60
1947	568,710	30	324,551	244,159	8,343,707	34.17
1948	589,815	30	332,375	257,440	8,860,193	34.42
1949	716,591	30	417,403	299,188	10,782,667	36.04
1950	772,784	30	439,140	333,644	10,954,000	32.83
1951	810,325	30	469,970	340,355	10,800,000	31.94
1952	1,293,436	60	662,944	630,492	11,100,000	17.61

1. Includes exemptions on homes, eleemosynary and public properties, and one half of amounts of assessment appeals.

2. Net amounts provided by law to be collected during each year.

3. Computed by dividing amount of valuation for tax purposes into amount of property tax to be raised.

Source: Territorial Tax Commissioner.

TABLE 38
REAL PROPERTY HOME EXEMPTION
TERRITORY OF HAWAII — ALL COUNTIES

Range of Assessed Valuations	Exempt Properties	Average Exemption	Valuations ¹ Home Properties	Exemptions ²	Taxable ³	Tax
1951						
\$ 0-1,500	7,782	\$ 885	\$ 6,887,754	\$ 6,887,754	.....	.....
1,501-3,000	10,529	1,865	23,479,371	19,633,115	\$ 3,846,256	\$ 122,034
3,001-5,000	9,944	2,697	38,793,297	26,822,306	11,940,991	378,294
Over 5,000	6,926	3,250	56,169,460	22,509,500	33,659,960	1,068,032
	35,181	\$2,157	\$125,329,882	\$ 75,852,675	\$ 49,447,207	\$1,568,360
1952						
\$ 0-1,500	3,737	\$ 847	\$ 3,207,788	\$ 3,207,788	.....	.....
1,501-3,000	4,996	1,886	11,354,118	9,422,996	\$ 1,931,122	\$ 34,005
3,001-5,000	8,344	2,777	33,829,580	23,170,082	10,659,498	187,705
Over 5,000	21,068	3,250	189,417,316	68,471,000	120,946,316	2,129,859
	38,145	\$2,733	\$237,808,802	\$104,271,866	\$133,536,936	\$2,351,569

1. Includes fee simple and leasehold properties and improvements.

2. Home exemption only; excludes other statutory exemptions.

3. Net Assessable values of home properties.

Source: Territorial Tax Commissioner.

TABLE 39
REAL PROPERTY HOME EXEMPTION
TERRITORY OF HAWAII — ALL COUNTIES

County	Exempt Properties	Valuations ¹	Exemptions ²	Net Taxable	Rate of Tax	Amount of Tax
1951						
Honolulu..	25,629	\$105,123,660	\$61,187,034	\$43,936,626	\$31.52 M	\$1,384,863
Maui	2,998	6,772,908	4,848,601	1,924,307	31.81	61,203
Hawaii	4,832	9,729,317	7,233,704	2,495,613	33.71	84,106
Kauai	1,722	3,703,997	2,613,336	1,090,661	30.71	33,475
Total	35,181	\$125,329,882	\$75,882,675	\$49,447,207		\$1,563,647
1952						
Honolulu..	27,771	\$200,803,490	\$82,734,679	\$118,068,811	\$17.31 M	\$2,043,775
Maui	3,284	12,053,517	6,951,879	5,101,638	17.97	91,665
Hawaii	5,192	17,147,195	10,340,134	6,807,061	19.88	135,303
Kauai	1,898	7,804,600	4,245,174	3,559,426	17.02	60,574
Total	38,145	\$237,808,802	\$104,271,866	\$133,536,936		\$2,331,317

1. 1951 Valuations approximately 30% of market price; 1952 valuations 60%.

2. Basic exemption \$1500; additional exemption, half of assessed valuation in excess of \$1500; maximum, \$3250.
Source: Territorial Tax Commissioner.

TABLE 40
GENERAL OBLIGATION BONDS
TERRITORY OF HAWAII AND COUNTIES
JUNE 30, 1952

Purpose	Honolulu	Maui	Hawaii	Kauai	Territory	Totals
Highways	\$ 1,000,000	\$ 119,467	\$ 172,334	\$ 395,000	\$ 6,919,250	\$ 8,606,051
Water	898,690 ^a	760,385	435,673	792,200	31,000	2,917,948
Sewers	9,747,000	807,172	2,000			10,556,172
Harbors					703,736 ^a	703,736
Airports					594,000 ^a	594,000
Parks & Playgrounds....	2,800,000		411,389			3,211,389
Hosp. & Inst.....		1,610,874	378,274	300,000	7,629,590	9,918,738
Acq. of Land.....					612,000	612,000
Beach Improvement					400,000	400,000
Public Bldgs.			280,055	125,000	3,456,113	3,861,168
Flood Control	1,404,000		27,000	261,705	650,000	2,342,705
University Bldgs.					1,872,000	1,872,000
Libraries			23,611		56,000	79,611
Schools	8,620,000	579,652	1,679,357	853,852	1,992,500	13,725,361
Other Pub. Impr.....	2,107,340	313,060		92,641	275,080	2,788,121
BONDS						
OUTSTANDING ^b	\$26,577,030	\$ 4,190,610	\$ 3,409,693	\$ 2,820,398	\$25,191,269	\$62,189,000

a. Interest and retirement requirements paid from Board of Water Supply, Harbor Board, and Hawaii Aeronautics Commission revenues respectively.

b. County figures include Territorial bonds for County purposes. For actual outstanding debt chargeable to each unit, see Table 41, part 3.

Source: Territorial Treasurer, County Auditors, City and County Controller.

TABLE 41
GENERAL OBLIGATION DEBT
TERRITORY OF HAWAII AND COUNTIES
JUNE 30, 1952

1. Outstanding Debt and Debt Margin	Debt Limit ^a	Outstanding Debt	Debt Margin
Territorial Government	\$63,049,160	\$42,818,000	\$20,231,160
Honolulu	32,341,000	16,441,000	15,900,000
Maui	2,781,850	554,000	2,227,850
Hawaii	3,017,931	582,000	2,435,931
Kauai	1,794,000	1,794,000	.....
2. Authorized Debt and Debt Margins	Debt Limit ^a	Authorized Debt	Debt Margin
Territorial Government	\$63,049,160	\$55,999,220	\$ 7,049,940
Honolulu	32,341,000	32,341,000	.....
Maui	2,781,850	1,438,980	1,342,870
Hawaii	3,017,931	1,304,000	1,713,931
Kauai	1,794,000	1,794,000	.....
3. Debt of Government Units	Terr. Credit ^b	County Credit	Total
Territorial Government	\$25,191,269	.....	\$25,191,269
Honolulu	10,136,030	\$16,441,000	26,577,030
Maui	3,636,610	554,000	4,190,610
Hawaii	2,827,693	582,000	3,409,693
Kauai	1,026,398	1,794,000	2,820,398
Total	\$42,818,000	\$19,371,000	\$62,189,000

a. Organic Act limits territorial debt to 10% of net assessed property valuations, and county debt to 5% within each county (See Table 42), but these limits can be superseded by special Congressional authorizations.

b. Interest and principal payments on Territorial bonds issued for County purposes are county obligations.

Source: Territorial Treasurer and County Auditors.

TABLE 42
EFFECT OF REASSESSMENT OF REAL PROPERTY
ON ORGANIC ACT DEBT LIMITS
TERRITORY AND COUNTIES

Unit of Government	Assessed Valuations for Tax Purposes		Organic Act Debt Limits		1952 Increase
	1951	1952	1951	1952	
Honolulu	\$253,785,190	\$479,261,822	\$ 12,689,260	\$ 23,963,091	\$ 11,273,831
Maui	31,436,394	55,637,004	1,571,820	2,781,850	1,210,030
Hawaii	35,597,565	60,358,621	1,779,878	3,017,931	1,238,053
Kauai	19,535,909	35,234,160	976,795	1,761,708	784,913
Territory	\$340,355,058	\$630,491,607	\$ 34,035,506	\$ 63,049,160	\$ 29,013,654

Source: Territorial Tax Commissioner.